

Telephone
(931) 484-8212

**CUMBERLAND COUNTY
DEPARTMENT OF FINANCE**

Facsimile
(931) 484-2570

**2 North Main Street, Suite 303
Crossville, Tennessee 38555-4583**

Jennifer Turner, Director of Finance

August 7, 2024

Ms. Shelia Reed, Director
State of Tennessee
Comptroller of the Treasury
Division of Local Government Finance
Cordell Hull Building, 4th Floor
425 Fifth Ave North
Nashville, Tennessee 37243-3400

Re: Budget Approval

Dear Ms. Reed,

Please consider this letter as a formal request for approval of Cumberland County, Tennessee's fiscal year 2025 budget which was adopted by Cumberland County legislative body on August 5, 2024. The county's budgetary contact information which you have requested is as follows:

Chief Executive Officer:	Allen Foster, County Mayor
Budgetary Contact:	Jennifer Turner, Director of Finance
Address:	2 North Main Street, Ste 101 Crossville, Tennessee 38555
Phone/Fax:	931-484-8212/931-484-2570
Email:	Jennifer.finance@cumberlandcountyttn.gov

Also enclosed with this letter is any other pertinent documentation which your office may require. If you have any questions, please do not hesitate to call.

Respectfully submitted,



Allen Foster
County Mayor



Jennifer Turner
Director of Finance

Enclosures

1st District
Vacant
Sue York
2nd District
Kyle Davis
Nancy J. Hyder
3rd District
Rebecca Stone
Darrell Threet
4th District
David Gibson
Charles Seiber
5th District
Jack Davis
Terry Lowe

CUMBERLAND COUNTY
BOARD OF COMMISSIONERS
2 North Main Street, Suite 101
Crossville, Tennessee 38555

6th District
Joseph Sherrill
Wendell Wilson
7th District
Mark Baldwin
Jerry Cooper
8th District
Deborah Holbrook
Greg Maxwell
9th District
Colleen Mall
John Patterson

July 26, 2024

To: All County Commissioners, County Mayor, Highway Superintendent, Director of Schools & News Media

From: Nancy Hyder, Chairman

Notice of Public Hearing

The Budget Committee of Cumberland County shall conduct a public hearing on the proposed budget for Fiscal Year 2024-2025 on **Monday – August 5, 2024 at 4:30 P.M.** at the Art Circle Public Library.

Budget Committee Members:

Sue York
Nancy Hyder
Rebecca Stone
Charles Seiber
Jack Davis
Joe Sherrill
Jerry Cooper
Greg Maxwell
John Patterson

Jule Bryson

CUMBERLAND COUNTY CLERK

1760 South Main Street • Crossville, TN 38555 • (931) 484-6442 • Fax (931) 484-6440

July 26, 2024

TO: Cumberland County Commission, County Mayor, and News Media
FROM: Jule Bryson, Cumberland County Clerk
SUBJECT: Monday, August 5, 2024
Public Hearing and Special Call Session of the Cumberland County Commission

Take notice, the Cumberland County Commission, will hold a Public Hearing for the fiscal year 2024-2025 budget, open and public session at 4:30 PM on Monday, August 5, 2024.

The Cumberland County Commission will meet in Special Call session immediately following the Public Hearing in the same meeting room, where at which time and place the said Cumberland County Commissioners will transact such public business as may lawfully come before it.

The meeting will be held in the Cumberland Room located at the Art Circle Public Library, at 3 East Street, Crossville, TN. Where at which time and place the said Cumberland County Commissioners will consider such public business as may lawfully come before it.

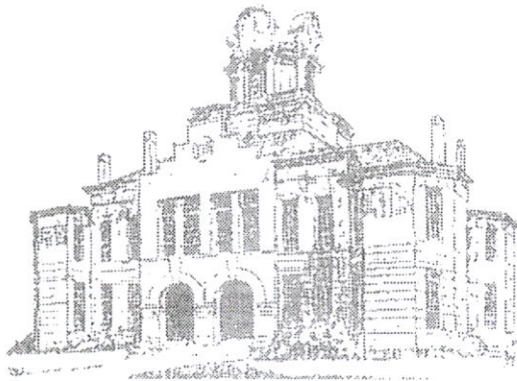
If a member of the public desires to speak, he or she may do so by coming forward during the "Comments by the General Public" section of the meeting.

THIS PUBLIC NOTICE IS GIVEN pursuant to Title 8, Chapter 44, Part 1, *Tennessee Code Annotated* and other pertinent requirements of the County.

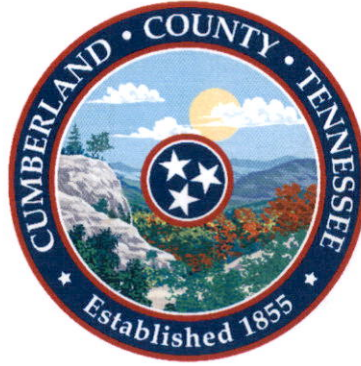
Attached is a copy of the agenda as of this date.

Jule Bryson,
Cumberland County Clerk

JB/cwt
Enclosures



1st District
Sue York
2nd District
Tom Isham
Nancy Hyder
3rd District
Rebecca Stone
Darrell Threet
4th District
David Gibson
Charles Seiber
5th District
Jack Davis
Terry Lowe



6th District
Wendell
Wilson
Joseph Sherrill
7th District
Mark Baldwin
Jerry Cooper
8th District
Greg Maxwell
Deborah
Holbrook
9th District
Colleen Mall
John
Patterson, Jr

July 26, 2024

**NOTICE OF CALL OF A SPECIAL SESSION OF THE
CUMBERLAND COUNTY BOARD OF COMMISSIONERS,
CUMBERLAND COUNTY, TENNESSEE**

Each of you, as members of the Cumberland County Board of Commissioners, are hereby summoned to a Public Hearing to be held in the Cumberland Room in the Art Circle Public Library located at 3 East Street in Crossville, Tennessee on Monday, August 5, 2024 at 4:30 o'clock P.M. with a Special Session of the Cumberland County Board of Commissioners, to be held immediately following the Public Hearing for the following purpose:

**RESOLUTION 08-05-2024-1 - FIXING THE TAX LEVY IN CUMBERLAND COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 (HYDER)**

**RESOLUTION 08-05-2024-2 - MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025
(HYDER)**

**RESOLUTION 08-05-2024-3 - APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS
OF CUMBERLAND COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2024 AND
ENDING JUNE 30, 2025 (HYDER)**

[Redacted Signature]

Allen Foster
Cumberland County Mayor

ATTEST:
[Redacted Signature]

Jule Bryson
Cumberland County Clerk

CUMBERLAND COUNTY COMMISSION
SPECIAL CALL SESSION
AGENDA

Monday, August 5, 2024

1. Call to order: Chairperson or Cumberland County Sheriff
2. Invocation
3. Pledge to the Flag of the United States of America
4. Roll Call: Cumberland County Clerk Jule Bryson
5. Comments by the General Public
6. New Business:

RESOLUTION 08-05-2024-1 - FIXING THE TAX LEVY IN CUMBERLAND COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 (HYDER)

RESOLUTION 08-05-2024-2 - MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025 (HYDER)

RESOLUTION 08-05-2024-3 - APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF CUMBERLAND COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025 (HYDER)

7. Adjournment

**The Budget
Of
Cumberland County, Tennessee**

**Appropriation Resolution,
Tax Levy Resolution
And Budget Statements
Of the
Individual Funds**

For the Year Ended June 30, 2025

**Special Session
August 5, 2024**

Resolution # 08-05-2024-1

**RESOLUTION FIXING THE TAX LEVY IN
CUMBERLAND COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on this 5th day of August, 2024, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2024 shall be \$1.1350 on each 100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>FUND</u>		<u>RATE</u>
General	\$	0.7391
Solid Waste/Sanitation		0.1238
General Purpose School		0.0890
General Debt Service		<u>0.1831</u>
Total	\$	1.1350

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions for the Board of the County Commissioners of Cumberland County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 5th day of August 2024.

SPONSERD BY:

[Redacted signature]

ATTEST:

[Redacted signature]

APPROVED BY:

[Redacted signature]

County Mayor, Allen Foster

Statement of Estimated Revenue from Current Property Taxes
2024 Assessments Based Upon Estimated
Assessed Valuation of \$2,391,614,791

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 5%	Net Estimated Collection of Taxes
General	\$ 0.7391	\$ 17,676,390	\$ 883,819	\$ 16,792,570
Solid Waste/Sanitation	\$ 0.1238	\$ 2,960,813	\$ 148,041	\$ 2,812,773
General Purpose School	\$ 0.0890	\$ 2,128,533	\$ 106,427	\$ 2,022,111
General Debt Service	\$ 0.1831	\$ 4,379,038	\$ 218,952	\$ 4,160,086
Total	\$ 1.1350	\$ 27,144,774	\$ 1,357,239	\$ 25,787,540

Jule Bryson
CUMBERLAND COUNTY CLERK

1760 South Main Street • Crossville, TN 38555 • (931) 484-6442 • Fax (931) 484-6440

STATE OF TENNESSEE

CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing Resolution 08-05-2024-1, fixing the tax levy in Cumberland County, Tennessee for the fiscal year beginning July 1, 2024 (General Fund Tax Rate \$0.7391, Solid Waste/Sanitation Fund Tax Rate \$0.1238, General Purpose School Fund Tax Rate \$0.0890 General Debt Service Fund Tax Rate \$0.1831 for a combined property tax rate of \$1.1350), which appears in Quarterly Minutes Book Number 67, is a full, true, and perfect copy of same as appears on record now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 5th day of August 2024.

[Redacted Signature]

Jule Bryson
Cumberland County Clerk



RESOLUTION #
08-05-2024-2

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY,
TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025.**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on the 5th day of August, 2024, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Cumberland County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2024 and ending June 30, 2025, according to the following schedule:

101 GENERAL FUND

51100 County Commission	3,571,284
51210 Board of Equalization	3,300
51220 Beer Board	1,000
51240 Other Boards & Committees	7,500
51300 County Executive/Mayor	354,957
51310 Personnel Office	108,702
51400 County Attorney	90,000
51500 Election Commission	539,032
51600 Register of Deeds	444,862
51740 Engineering (Communication System)	261,618
51750 Codes Compliance	304,990
51800 County Buildings	890,338
51900 Other General Administration	169,898
51910 Preservation of Records	364,395
52100 Accounting And Budgeting	630,330
52300 Property Assessor's Office	822,218
52400 County Trustee's Office	486,331
52500 County Clerk's Office	889,644
53100 Circuit Court	949,566
53300 General Sessions	368,917
53400 Chancery Court	395,717
53500 Juvenile Court	171,888
53700 Judicial Commissioners	284,721
53800 Probate Court	264,040
53920 Courtroom Security	255,928
54110 Sheriff's Department	5,233,017
54120 Special Patrols	886,760
54150 Drug Enforcement-Cops	44,232
54210 Jail	5,773,256
54240 Juvenile Services	192,275
54310 Fire Prevention and Control	1,360,980
54410 Civil Defense	193,315
54420 Rescue Squad	12,000
54610 County Coroner/Medical Examiner	300,000
54900 Other Public Safety	31,154
55110 Health Department	2,075,671
55120 Rabies and Animal Control	169,789
55130 Ambulance Service	6,501,743
55170 Alcohol And Drug Programs	150,270
55190 Other Local Health Services	52,539
55390 Appropriation to State	55,930
55900 Other Public Health Animal Shelter	352,239
56300 Senior Citizens Assistance	30,000
56500 Libraries	1,077,005
56700 Parks and Fair Boards	371,301
56900 Other Social, Cultural and Rec	17,100
57100 Agriculture Extension Service	155,244
57500 Soil Conservation	138,065
58110 Tourism	85,000
58190 Other Economic & Community Development	971,152
58300 Veteran's Service	139,058
58400 Other Charges	1,424,872
58500 Contributions to Other Agencies	67,840
58600 Employee Benefits	205,392
58900 Miscellaneous	95,500
Total General Fund	<u>40,593,877</u>

112 COURTHOUSE & JAIL MAINTENANCE FUND	
51800 County Buildings	6,115,000
58400 Other Charges	1,000
Total Courthouse & Jail Maintenance Fund	<u>6,116,000</u>
116 Solid Waste/Sanitation Fund	
55731 Waste Pickup	456,236
55732 Convenience Centers	1,762,683
55751 Recycling Center	1,183,386
55770 Post Closure Care Cost	152,699
58400 Other Charges	63,000
58600 Employee Benefits	67,632
64000 Litter & Trash Collection	115,472
68000 Capital Outlay	423,000
Total Solid Waste/Sanitation Fund	<u>4,224,108</u>
121 SPECIAL REVENUE FUND #121	
58190 Other Economic & Community Development	7,970,822
Total Special Fund	<u>7,970,822</u>
122 DRUG CONTROL FUND	
54150 Drug Enforcement	189,069
58400 Other Charges	400
Total Drug Control Fund	<u>189,469</u>
127 Other General Government Special Revenue Fund	
58831 American Rescue Plan Act Grant #1	<u>1,769,038</u>
128 OTHER SPECIAL REVENUE FUND (Railroad Authority)	
58190 Other Economic & Community Development	1,000
91190 Other General Government Projects	101,000
Total Other Special Revenue Fund	<u>102,000</u>
131 HIGHWAY/PUBLIC WORKS FUND	
61000 Administration	281,249
62000 Highway and Bridge Maintenance	3,936,852
63100 Equipment Operation and Maintenance	333,016
65000 Other Charges	117,600
66000 Employee Benefits	90,696
68000 Capital Outlay	3,903,666
Total Highway/Public Works Fund	<u>8,663,079</u>
141 GENERAL PURPOSE SCHOOL FUND	
71100 Regular Instruction	33,012,912
71150 Alternative Schools Program	378,664
71200 Special Education Program	5,887,909
71300 Vocational Education\CTE	5,191,292
71400 Student Body Education Program	724,688
72110 Attendance	243,264
72120 Health Services\CSH	914,970
72130 Other Student Support	2,229,397
72210 Regular Instruction Support	1,448,505
72220 Special Education Program	1,131,230
72230 Vocational Education	587,537
72250 Technology	1,542,204
72310 Board of Education	1,236,147
72320 Office of the Superintendent	344,256
72410 Office of the Principal	4,634,063
72510 Fiscal Service	382,766
72520 Human Resources\Personnel	226,957
72610 Operation of Plant	6,152,310
72620 Maintenance of Plant	5,061,290
72710 Transportation	4,391,170
73300 Community Services	173,061
73400 Preschool	1,368,458

76100 Capital Outlay	657,500
82130 Debt Service	0
99100 Transfers	0
Total General Purpose School Fund	<u>77,920,550</u>

142 Federal Programs
Total Federal Programs **14,762,987**

143 CENTRAL CAFETERIA FUND
73100 Food Service 8,819,981
Total School Food Service **8,819,981**

151 GENERAL DEBT SERVICE FUND
82110 Principal-General Government 9,147,046
82130 Principal-Education 2,390,000
82210 Interest- General Government 379,686
82230 Interest- Education 1,994,194
82310 Other Debt Service - General Government 135,000
Total General Debt Service Fund **14,045,926**

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget and all amendments approved for separate projects within the fund by the Tennessee Department of Education and the local board of education.

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State Laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101 TCA, operate under provisions of Section 8-22-104, TCA, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that any amendments to the budget, except for amendments to the budget for funds under supervision of the Director of Schools, shall be approved as provided in Section 5-9-407. The Director of Schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Provided further that only the Cumberland County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions, as required by law.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2025. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by section 9-21-403, TCA.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2024-2025 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2025.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2025, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2023. The Clerk & Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2025.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 5th day of August, 2024.

SPONSORED BY:

Nancy Hyder

ATTEST:

APPROVED BY:

County Mayor, Allen Foster

8/5/2024

Jule Bryson
CUMBERLAND COUNTY CLERK

1760 South Main Street • Crossville, TN 38555 • (931) 484-6442 • Fax (931) 484-6440

STATE OF TENNESSEE

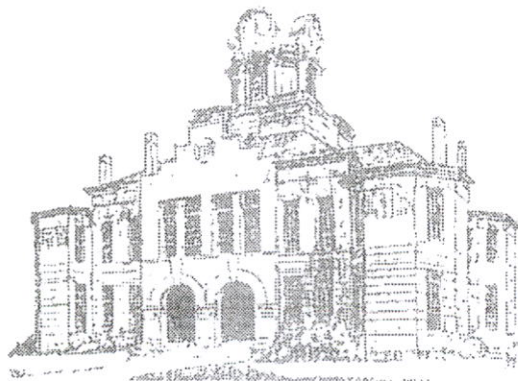
CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing Resolution 08-05-2024-2, making appropriations for the various funds, departments, institutions, offices and agencies of Cumberland County, Tennessee, for the year beginning July 1, 2024 and ending June 30, 2025, which appears in Quarterly Minutes Book Number 67, is a full, true, and perfect copy of same as appears on record now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 5th day of August 2024.

[Redacted Signature]

Jule Bryson
Cumberland County Clerk



APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF CUMBERLAND COUNTY, TENNESSEE FOR THE YEAR BEGINNING July 1, 2024 AND ENDING June 30, 2025

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Cumberland County Legislative Body to make appropriations to various nonprofit charitable organizations; and

WHEREAS, the Cumberland County Legislative Body recognizes the various nonprofit charitable organizations providing services in Cumberland County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Cumberland County, on this the 5th day of August, 2024.

SECTION 1. That monies be appropriated to nonprofit organizations in Cumberland County as reflected below:

Cumberland County Chamber of Commerce	\$ 52,500
Rescue Squad	\$ 12,000
Fair Park Senior	\$ 30,000
Hilltoppers	\$ 17,100
Veterans Honor Guard	\$ 4,500
Wags and Whiskers	\$ 3,000
Fairfield Glade Fire Department	\$ 36,100
Young Marines	\$ 3,240
Avalon Center	\$ 10,000
Court Appointed Special Advocates	\$ 5,500
Playhouse	\$ 17,000
Creative Compassion	\$ 5,000
Pioner Hall Museum	\$ 5,000

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the non-profit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the Cumberland County.
3. That it is the expressed interest of the County Commission of Cumberland County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners

Passed this 5th day of August, 2024.

Sponsor:

[Redacted signature]

Attest:

[Redacted signature]

Approval:

[Redacted signature]

General Fund
Fiscal Year 24-25

General Fund				
Statement of Estimated Revenues				
For The Fiscal Year Ended June 30, 2025				
Account		Actual 22-23	Estimated 23-24	Proposed 24-25
No.	Description			
40000	LOCAL TAXES			
41000	County Property Taxes			
40110	Current Property Tax	15,035,548	16,616,177	16,792,570
40120	Trustee's Collections-Prior			
	Years	341,812	476,575	476,575
40130	Circuit/Clerk & Master			
	Collections-Prior Years	131,695	146,013	118,299
40140	Interest & Penalty	139,060	182,208	143,106
40162	Payments in Lieu of Taxes			
	Local Utilities	0	0	0
40163	Payments in Lieu of Taxes-Other	148,607	162,219	162,219
40200	County Local Option Taxes			
40210	Local Option Sales Tax	1,552,414	1,547,956	1,578,915
40220	Hotel/Motel Tax	1,323,045	1,231,816	1,251,275
40250	Litigation Tax-General	64,698	67,460	66,006
40260	Litigation Tax-Special Purpose	11,585	16,037	13,828
40270	Business Tax	1,347,379	1,425,279	1,425,279
40275	Mixed Drink Tax	50,560	62,419	62,419
40290	Other County Local Option Taxes	5,633	5,493	5,554
40300	Statutory Local Taxes			
40320	Bank Excise Tax	247,920	348,836	348,836
40330	Wholesale Beer Tax	404,039	415,740	358,596
40390	Other Statutory Local Taxes	6,180	6,327	6,327
	TOTAL LOCAL TAXES	20,810,175	22,710,556	22,809,804
41000	LICENSES AND PERMITS			
41100	Licenses and Permits			
41130	Animal Vaccination	152,632	173,585	173,585
41140	Cable TV Franchise	315,814	313,650	313,650
41500	Permits			
41510	Beer Permits	2,612	2,138	2,138
41520	Building Permits	0	185,473	485,000
	TOTAL LICENSES AND PERMITS	471,058	674,845	974,373
42000	FINES, FORFEITURES			
	AND PENALTIES			
42100	Circuit Court			
42110	Fines	1,599	7,393	4,780
42120	Officer Costs	5,096	3,835	3,835
42141	Drug Court Fees	2,489	1,917	1,917
42142	Veterans Treatment Court Fines	1,538	1,259	1,259
42150	Jail Fees	1,480	1,836	1,836

General Fund
Fiscal Year 24-25

42180	DUI Treatment Fines	1,237	1,758	1,758
42190	Data Entry Fee Circuit Court	3,486	1,683	1,718
42191	Courtroom Security Fee	17	0	0
42300	General Sessions Court			
42310	Fines	20,280	26,152	26,152
42320	Officers Costs	49,256	37,633	37,633
42330	Game & Fish Fines	2,149	2,043	2,043
42341	Drug Court Fees	3,855	2,418	2,418
42342	Veterans Treatment Court Fines	2,671	1,725	1,725
42350	Jail Fees	5,468	5,206	5,206
42380	DUI Treatment Fines	11,408	14,650	14,650
42390	Data Entry Fee General Session Court	25,496	26,060	26,060
42391	Courtroom Security Fee	1,310	887	887
42400	Juvenile Court			
42410	Fines	147	0	0
42450	Jail Fees	0	0	0
42500	Chancery Court			
42520	Officer Costs	12,856	9,184	9,184
42530	Data Entry Fee Chancery Court	15,005	16,221	16,221
42591	Courtroom Security Fee	27	15	15
	TOTAL FINES, FORF. & PENALTIES	166,870	161,875	159,297
43000	CHARGES FOR CURRENT SERVICES			
43100	General Service Charges			
43120	Patient Charges	4,377,102	4,636,236	4,500,000
43350	Copy Fees	563	503	503
43360	Library Fees	14,792	15,290	15,290
43365	Archives and Records Management Fee	90,522	88,514	88,514
43366	Greenbelt Late Application Fee	550	500	500
43370	Telephone Commissions	46,028	38,563	38,563
43392	Data Processing Fee-Register	33,768	25,009	25,009
43394	Data Processing Fee-Sheriff	16,328	8,893	8,893
43395	Sexual Offender Registration Fee - Sheriff	3,850	7,850	7,850
43396	Data Processing Fee-County Clerk	1,833	2,779	2,779
43583	TBI Criminal Background Fee	4,275	3,195	3,195
	TOTAL CHGS FOR CURRENT SVCS	4,589,611	4,827,332	4,691,096
44000	OTHER LOCAL REVENUES			
44100	Recurring Items			
44110	Interest Earned	144,852	2,164,936	1,926,192
44120	Lease/Rentals	50,589	58,388	58,388
44130	Sales of Materials and Supplies	0	0	0
44131	Commissary Sales	19,678	7,038	7,038
44146	E-Rate Funding	2,985	1,280	1,280
44170	Miscellaneous Refunds	96,243	23,307	23,307
44500	Nonrecurring Items			
44530	Sale of Equipment	0	1,500	0
44540	Sale of Property	0	0	0
44560	Damages From Individuals	0	117,019	0
	TOTAL OTHER LOCAL REVENUES	314,347	2,373,468	2,016,205

General Fund
Fiscal Year 24-25

45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45500	Fees in Lieu of Salary			
45510	County Clerk	670,535	559,212	635,000
45520	Circuit Court Clerk	150,982	133,006	135,000
45540	General Sessions Court Clerk	296,475	287,911	288,296
45550	Clerk and Master	369,082	379,972	379,972
45580	Register	431,343	393,276	393,276
45590	Sheriff	16,672	13,607	13,607
45610	Trustee	1,058,194	1,096,233	1,096,233
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	2,993,283	2,863,217	2,941,384
46000	STATE OF TENNESSEE			
46100	General Government Grants			
46110	Juvenile Services Program	9,000	9,000	9,000
46190	Other General Government Grants	22,750	21,000	30,850
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	53,800	51,200	53,800
46220	Drug Control Grants	0	600,000	600,000
46290	Other Public Safety Grants	39,638	22,331	22,331
46300	Health and Welfare Grants			
46310	Health Department Programs	808,726	1,055,501	1,199,300
46390	Other Health and Welfare Grants	94,984	81,518	81,518
46800	Other State Revenues			
46820	Income Tax	393	0	0
46830	Beer Tax	0	0	0
46835	Vehicle Certificate of Title Fees	90,066	88,926	88,926
46840	Alcoholic Beverage Tax	159,212	190,684	190,684
46845	Opioid Settlement Funds - TN Abatement Council	294,694	615,992	
46851	State Revenue Sharing TVA	1,225,041	1,248,668	1,248,668
46852	State Revenue Sharing Telecommunications	125,475	122,008	122,008
46855	State Shared Sports Gaming	77,983	0	0
46915	Contracted Prisoner Boarding	425,580	386,952	386,952
46940	Reappraisal Program Reimbursement	0	0	0
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other Grants	384,783	2,033,096	2,105
46990	Other State Revenues	9,584	136,968	86,680
	TOTAL STATE OF TENNESSEE	3,836,873	6,679,010	4,137,986
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47180	Community Development	378,098	382,965	264,509
47235	Homeland Security Grants	0	0	0
47250	Law Enforcement Grants	0	122,132	123,546
47305	Covid-19 Grant #5	250,496	0	0
47308	Covid-19 Grant C	0	0	0
47402	American Rescue Plan Act Grant #2	0	0	0

General Fund
Fiscal Year 24-25

47590	Other Federal Through State	22,852	6,119	0
47990	Other Direct Federal Revenue	31,238	66,014	66,014
	TOTAL FEDERAL GOVERNMENT	682,684	577,230	454,069
48000	OTHER GOVERNMENTS AND			
	CITIZENS GROUPS			
48100	Other Governments			
48130	Contributions	149,797	99,916	225,000
48140	Contracted Services	102,501	57,610	90,000
48610	Donations	365,200	54,318	100
48990	Other	0	0	0
48991	Opioid Settlement Funds- Past Remediation	165,923	0	0
	TOTAL OTHER GOVERNMENTS			
	AND CITIZENS GROUPS	783,421	211,844	315,100
49000	Other Sources			
49200	Note Issued	0	1,696,486	2,709,046
49600	Proceeds Fom Sale of Capital Assets	0	32,604	0
49700	Insurance Recovery	0	10,753	0
	Total Other Sources	0	1,739,843	2,709,046
	Total Estimated Revenues	34,648,322	42,819,219	41,208,360
General Fund				
General Fund				
Statement of Proposed Expenditures				
For the Fiscal Year Ending June 30, 2020				
Account No	Description			
51100	COUNTY COMMISSION	Actual 22-23	Estimated 23-24	Proposed 24-25
189	Other Salaries and Wages	0	0	0
191	Board & Commission Members Fees	100,616	105,652	111,385
201	Social Security	6,662	6,627	8,521
204	State Retirement	3,816	4,379	6,126
208	Dental	0	0	0
304	Architects	0	17,500	0
305	Audit Services	25,681	26,740	30,000
307	Communication	0	455	600
308	Consultants	3,970	1,400	20,000
309	Contracts with Government Agencies(UCHRA, Planner,E911)	593,730	593,730	599,981
312	Contracts with Private Agencies (Veteran's Honor Guard)	4,500	4,500	4,500
320	Dues and Memberships	3,228	3,478	3,500
332	Legal Notices, Recording and Court Costs	0	17	500
334	Maintenance Agreements (Hwy Signal Lights)	3,500	3,500	3,500
350	Internet Connectivity	544	0	625
351	Rentals	0	0	0
355	Travel	19,682	14,276	25,000
358	Remittance of Revenues Collected	11,294	0	30,000

General Fund
Fiscal Year 24-25

399	Other Contracted Services	570	282	3,000
707	Building Improvements	19,450	0	0
715	Land	0	233,008	0
729	Transportation Equipment	32,883	45,000	0
790	Other Equipment	1,588,823	1,612,644	2,709,046
799	Other Capital Outlay	0	0	15,000
	TOTAL COUNTY COMMISSION	2,418,949	2,673,187	3,571,284
51210	BOARD OF EQUALIZATION	Actual 22-23	Estimated 23-24	Proposed 24-25
191	Board and Committee Members Fees	3,300	3,300	3,300
	TOTAL BOARD OF EQUALIZATION	3,300	3,300	3,300
51220	BEER BOARD	Actual 22-23	Estimated 23-24	Proposed 24-25
332	Legal Notices	321	402	500
533	Criminal Investigate of Applicate-TBI	319	319	500
	TOTAL BEER BOARD	640	721	1,000
51240	OTHER BOARDS & COMMITTEES	Actual 22-23	Estimated 23-24	Proposed 24-25
331	Legal Services	5,000	5,000	5,000
599	Other Charges	0	0	2,500
	TOTAL OTHER BOARDS & COMM.	5,000	5,000	7,500
51300	COUNTY EXECUTIVE/MAYOR	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	112,246	117,858	123,751
103	Assistant	50,825	53,621	56,302
161	Secretary(s)	32,491	33,166	34,824
186	Longevity Pay	787	868	1,840
201	Social Security	14,800	15,562	16,694
204	State Retirement	15,703	16,552	19,094
205	Employee Health Insurance	27,252	29,034	29,988
206	Life Insurance	135	136	147
208	Dental Insurance	992	708	992
299	Other Fringe Benefits	0	1,385	1,500
307	Communication	2,169	2,513	3,000
312	Contracts with Private Agencies (Mayor's Discretion)	28,125	30,600	30,625
316	Contributions (Playhouse)	15,904	17,000	17,000
320	Dues and Memberships	2,150	2,395	3,000
334	Maintenance Agreements	0	0	1,500
337	Maintenance & Repair Services - Office Equip	0	0	850
349	Printing, Stationery and Forms	572	555	1,000
355	Travel	4,350	4,974	5,500
435	Office Supplies	2,878	2,095	3,500
508	Premiums on Corporate Surety Bonds	65	0	100
599	Other Charges	2,156	3,318	3,750
	TOTAL COUNTY EXECUTIVE	313,600	332,340	354,957
51310	PERSONNEL OFFICE	Actual 22-23	Estimated 23-24	Proposed 24-25
105	Supervisor/Director	63,566	64,885	68,129
186	Longevity Pay	612	649	1,376
201	Social Security	4,668	4,546	5,317
204	State Retirement	5,134	5,243	6,082

General Fund
Fiscal Year 24-25

205	Employee And Dependent Insurance	9,084	9,084	9,996
206	Life Insurance	69	69	75
208	Dental Insurance	327	327	327
307	Communication	561	498	650
320	Dues and Memberships	804	744	1,400
332	Legal Notices	261	300	800
334	Maintenance Agreements	0	4,510	4,600
349	Printing, Stationery and Forms	300	0	300
355	Travel	922	1,220	1,850
399	Other Contracted Services	0	0	6,000
435	Office Supplies	1,500	400	1,800
	TOTAL PERSONNEL OFFICE	87,808	92,474	108,702
51400	COUNTY ATTORNEY	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	74,884	91,932	90,000
	TOTAL COUNTY ATTORNEY	74,884	91,932	90,000
51500	ELECTION COMMISSION	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	87,465	91,838	96,430
162	Clerical Personnel	106,803	100,271	114,469
169	Part-Time Personnel	9,530	9,990	34,947
186	Longevity Pay	2,543	2,696	1,440
192	Election Commission	10,500	15,000	15,000
193	Election Workers	75,475	37,170	84,000
196	In-Service Training	1,327	3,042	5,000
201	Social Security	15,209	15,526	18,917
204	State Retirement	15,745	15,585	18,580
205	Employee Health Insurance	36,336	37,061	39,984
206	Life Insurance	164	161	183
208	Dental insurance	1,307	1,253	1,322
302	Advertising	0	1,290	3,000
307	Communication	3,642	3,773	4,500
320	Dues & Memberships	0	0	550
332	Legal Notices, Recording, Court Costs	9,000	5,848	12,000
336	Maintenance & Repair Services - Equipment	6,674	5,817	6,800
337	Maintenance Agreement	22,052	22,052	27,310
349	Printing, Stationery and Forms	15,963	11,026	16,000
351	Rentals	1,600	750	1,600
355	Travel	2,533	2,904	7,000
399	Other Contracted Services	13,200	12,600	15,000
435	Office Supplies	4,647	4,444	5,000
599	Other Charges	1,273	1,019	3,000
709	Data Processing Equipment	1,966	5,867	7,000
	TOTAL ELECTION COMMISSION	444,954	406,984	539,032
51600	REGISTER OF DEEDS	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	97,183	102,042	107,144
106	Deputies	127,783	161,447	174,967
169	Part-time Personnel	10,781	3,899	4,200
186	Longevity Pay	1,981	2,606	2,763
201	Social Security	18,082	20,535	22,114
204	State Retirement	16,229	21,288	24,926

General Fund
Fiscal Year 24-25

205	Employee Health Insurance	40,118	55,300	59,976
206	Life Insurance	175	217	219
208	Dental Insurance	1,470	1,920	1,653
307	Communications	2,161	1,755	2,250
320	Dues & Memberships	1,193	1,200	1,300
334	Maintenance Agreements	19,300	15,389	24,000
349	Printing, Stationery and Forms	1,754	1,330	2,000
355	Travel	418	1,579	4,000
435	Office Supplies	1,492	1,210	1,500
508	Premiums on Corporate Surety Bonds	0	0	350
599	Other Charges	0	0	500
709	Data Processing Equipment	60,943	11,716	10,000
719	Office Equipment	793	0	1,000
	TOTAL REGISTER OF DEEDS	401,856	403,433	444,862
51740	ENGINEERING (Communication System)	Actual 22-23	Estimated 23-24	Proposed 24-25
307	Communication	1,000	582	1,500
330	Lease Payments	34,075	31,144	55,000
334	Maintenance Agreement	110,593	115,017	119,618
336	Maintenance & Repair Services	5,048	23,460	30,000
418	Equipment Parts	1,786	17,272	25,000
425	Gasoline/Diesel	0	1,500	2,500
452	Utilities	21,937	22,205	25,000
499	Other Supplies & Materials	840	1,410	3,000
	TOTAL ENGINEERING	175,279	212,590	261,618
51750	Codes Compliance	Actual 22-23	Estimated 23-24	Proposed 24-25
105	Building Codes Director	0	46,917	66,806
106	Inspector II	0	26,603	55,867
161	Secretary	0	22,028	41,474
169	Part-time Personnel	0	-	10,000
186	Longevity Pay	0	318	1,166
187	Overtime Pay	0	6,447	10,000
204	State Retirement	0	7,669	14,450
205	Employee Health Insurance	0	19,519	29,988
206	Life Insurance	0	82	147
208	Dental Insurance	0	408	992
299	Other Fringe Benefits	0	0	1,000
307	Communication	0	2,688	3,350
320	Dues and Memberships	0	150	500
338	Maintenance/Repair Vehicles	0	25	500
348	Postal Charges	0	750	750
349	Printing, Stationery and Forms	0	569	1,500
355	Travel/Training	0	4,702	8,500
399	Other Contracted Services	0	3,605	24,000
425	Gasoline/Diesel	0	2,293	15,000
435	Office Supplies	0	2,850	3,000
451	Uniforms	0	1,969	2,000
509	Refunds	0	1,161	1,500
599	Other Charges	0	0	1,500
709	Data Processing & Software	0	10,000	11,000
	Totals	0	160,756	304,990

General Fund
Fiscal Year 24-25

		Actual 22-23	Estimated 23-24	Proposed 24-25
51800	COUNTY BUILDINGS			
105	Supervisor	49,396	57,841	60,715
166	Custodial Personnel	239,475	265,395	283,773
186	Longevity Pay	2,538	3,490	5,112
187	Overtime Pay	1,076	866	7,504
201	Social Security	22,560	25,084	26,936
204	State Retirement	22,873	26,390	30,361
205	Employee Health Insurance	82,445	88,651	99,960
206	Life Insurance	328	351	399
208	Dental Insurance	2,967	3,021	3,306
299	Other Fringe Benefits	3,821	2,278	2,500
335	Maintenance & Repair Service - Buildings	122,089	143,252	164,000
355	Travel	0	0	200
425	Gasoline/Diesel	7,662	8,283	9,525
435	Office Supplies	0	352	1,250
451	Uniforms	1,596	2,165	5,000
452	Utilities	104,070	81,375	137,940
499	Other Supplies and Materials	6,444	4,276	17,850
599	Other Charges	0	925	1,000
707	Building Improvements	13,611	0	0
734	Disabilities Act Improvements	11,849	6,993	18,007
791	Other Construction	0	33,970	15,000
	TOTAL COUNTY BUILDINGS	694,800	754,959	890,338
51900	OTHER GENERAL ADMINISTRATION			
105	Supervisor	44,113	37,840	49,866
142	Mechanics	37,896	33,237	39,355
186	Longevity Pay	1,755	200	637
196	In-Service Training	0	0	2,500
201	Social Security	6,374	5,449	6,874
204	State Retirement	6,432	4,585	7,863
205	Employee & Dependent Insurance	15,971	14,430	19,992
206	Life Insurance	94	80	111
208	Dental Insurance	599	518	661
299	Other Fringe Benefits	0	0	0
307	Communications	1,102	1,200	1,550
334	Maintenance Agreements	0	0	1,500
338	Maintenance & Repair Services Vehicle	0	0	1,500
355	Travel	0	0	500
425	Gasoline	1,050	1,295	1,489
433	Lubricants	9,518	10,234	15,000
451	Uniforms	2,998	6,000	5,000
452	Utilities	4,673	4,379	5,500
499	Other Supplies & Materials	6,841	8,341	10,000
790	Other Equipment	0	58,133	0
	TOTAL OTHER GENERAL ADMINISTRATION	139,416	185,920	169,898
51910	PRESERVATION OF RECORDS			
169	Part-time Personnel	33,070	31,124	44,577

General Fund
Fiscal Year 24-25

196	In Service Training	1,394	0	2,000
201	Social Security	2,530	2,381	3,410
307	Communication	2,220	782	2,200
320	Dues and Memberships	130	155	200
349	Printing, Stationery, Forms	150	15	200
399	Other Contracted Services	4,382	4,462	6,000
432	Books	724	84	1,500
435	Office Supplies	6,056	65	7,000
437	Periodicals	85	0	100
499	Other Supplies & Materials	100	26	100
707	Building Improvements	2,433	2,913	297,108
	TOTAL PRESERVATION OF RECORDS	53,274	42,007	364,395
	TOTAL GENERAL GOVERNMENT	4,813,760	5,365,603	7,111,876
52100	ACCOUNTING AND BUDGETING	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	97,183	116,396	107,144
119	Accountants	253,752	268,872	304,042
186	Longevity Pay	9,217	10,548	9,265
201	Social Security	28,245	30,707	32,700
204	State Retirement	29,741	31,128	37,402
205	Employee & Dependent Insurance	58,087	67,747	69,972
206	Life Insurance	228	234	291
208	Dental Insurance	1,897	2,287	2,314
299	Other Fringe Benefits	8,127	8,758	7,000
307	Communication	2,567	2,741	2,850
317	Data Processing Services	5,720	5,030	7,500
332	Legal Notices, Recording & Court Costs	3,000	2,329	3,300
334	Maintenance Agreements	21,645	25,917	28,000
349	Printing, Stationery & Forms	8,635	7,150	9,500
355	Travel	1,665	2,042	4,500
435	Office Supplies	2,289	6,385	4,500
508	Premiums on Corporate Surety Bonds	50	0	50
	TOTAL ACC'TING AND BUDGETING	532,048	588,269	630,330
52300	PROPERTY ASSESSOR'S OFFICE	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	97,183	102,042	107,144
103	Assistants	354,126	368,972	387,421
186	Longevity Pay	3,829	4,347	4,741
196	In-Service Training	1,510	1,500	4,000
201	Social Security	33,919	35,655	38,197
204	State Retirement	36,132	38,029	43,689
205	Employee & Dependent Insurance	104,765	114,334	119,952
206	Life Insurance	381	383	471
208	Dental Insurance	3,756	3,566	3,967
307	Communication	2,564	2,902	4,000
317	Data Processing Services	46,727	48,000	48,000
320	Dues & Memberships	1,850	2,000	2,000
334	Maintenance Agreement	3,830	4,373	4,500
338	Maintenance & Repair Services Vehicle	439	1,912	3,000
348	Postal Charges	5,000	5,000	5,000

General Fund
Fiscal Year 24-25

355	Travel	3,158	4,597	3,500
399	Other Contracted Services	17,200	24,100	28,000
414	Duplicating Services	993	1,861	2,000
425	Gasoline	2,601	2,814	3,236
435	Office Supplies	3,379	4,357	4,500
499	Other Supplies	3,294	4,233	4,700
508	Premiums on Corporate Surety Bonds	160	0	200
718	Motor Vehicles	29,892	0	0
	TOTAL PROPERTY ASSESSOR	756,688	774,976	822,218
52400	COUNTY TRUSTEE'S OFFICE	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	97,183	102,042	107,144
106	Deputies	162,699	160,874	174,405
186	Longevity Pay	2,749	2,760	2,926
201	Social Security	19,240	19,405	21,762
204	State Retirement	21,011	21,254	24,892
205	Employee & Dependent Insurance	54,504	56,205	59,976
206	Life Insurance	235	221	255
208	Dental Insurance	1,960	1,851	1,984
307	Communication	3,981	3,662	4,400
320	Dues & Memberships	970	1,112	1,200
332	Legal Notices, Recording, Court Costs	566	1,000	2,000
337	Maintenance & Repair Services Office Equipment	15,343	15,887	16,850
349	Printing, Stationery and Forms	4,000	3,934	4,000
355	Travel	2,000	912	2,400
399	Contracted Service	28,696	36,236	45,000
435	Office Supplies	3,000	2,722	3,300
508	Premiums on Corporate Surety Bonds	7,937	7,937	7,937
599	Other Charges	1,900	1,675	1,900
709	Data Processing Equipmen	6,115	200	4,000
	TOTAL COUNTY TRUSTEE'S OFFICE	434,089	439,890	486,331
52500	COUNTY CLERK'S OFFICE	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	97,183	102,042	107,144
106	Deputies	434,174	443,172	465,360
186	Longevity Pay	12,637	13,954	15,305
201	Social Security	39,929	41,712	44,967
204	State Retirement	43,520	44,734	51,433
205	Employee & Dependent Insurance	117,978	125,815	129,948
206	Life Insurance	466	466	507
208	Dental Insurance	4,001	3,920	4,298
307	Communication	5,306	5,721	7,500
320	Dues & Memberships	1,023	842	1,200
337	Maintenance & Repair Service Office	22,989	28,061	30,707
348	Postal Charges	3,500	0	6,000
349	Printing, Stationey and Forms	3,875	4,479	6,000
355	Travel	54	174	1,000
435	Office Supplies	13,947	15,884	18,000
508	Premiums on Corporate Surety Bonds	0	0	275
709	Data Processing Equipment	0	26,700	0

General Fund
Fiscal Year 24-25

	TOTAL COUNTY CLERK'S OFFICE	800,582	857,676	889,644
	TOTAL FINANCE	2,523,407	2,660,810	2,828,523
53100	CIRCUIT COURT	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	97,183	102,042	107,144
106	Deputies	372,196	382,021	467,015
169	Temporaty/Part-time Personnel	32,568	37,194	0
186	Longevity Pay	9,296	9,571	11,534
194	Jury & Witness Fees	13,013	16,812	35,000
201	Social Security	38,766	40,403	44,806
204	State Retirement	38,094	39,491	51,248
205	Employee & Dependent Insurance	98,616	105,307	129,948
206	Life Insurance	400	400	435
208	Dental Insurance	3,593	3,593	3,637
307	Communication	3,611	3,833	4,000
320	Dues & Memberships	893	1,147	1,400
322	Evaluation & Testing	0	800	10,000
337	Maintenance & Repair Service Office			
	Equipment	40,671	41,850	49,000
349	Printing, Stationery and Forms	8,279	9,351	11,000
355	Travel	0	0	400
435	Office Supplies	7,305	8,509	9,000
709	Data Processing Equipment	4,012	32,074	14,000
	TOTAL CIRCUIT COURT	768,496	834,398	949,566
53300	GENERAL SESSIONS COURT	Actual 22-23	Estimated 23-24	Proposed 24-25
102	Judge	184,485	191,864	199,730
161	Secretary	39,802	44,811	82,539
169	Temporaty/Part-time Personnel	6,417	16,651	0
186	Longevity Pay	673	896	1,130
196	In Service Training	0	825	1,500
201	Social Security	17,699	17,794	15,366
204	State Retirement	8,233	19,006	17,575
205	Employee & Dependent Insurance	9,084	9,678	39,984
206	Life Insurance	102	104	171
208	Dental Insurance	327	327	1,322
307	Communication	746	670	1,600
320	Dues & Memberships	1,350	1,650	1,500
349	Printing, Stationery and Forms	364	242	1,000
355	Travel	1,738	933	2,000
435	Office Supplies	382	1,336	1,500
437	Periodicals	0	882	2,000
709	Data Processing Equipment	1,400	0	0
	TOTAL GENERAL SESSIONS COURT	272,802	307,668	368,917
53400	CHANCERY COURT	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	97,183	102,042	107,144

General Fund
Fiscal Year 24-25

106	Deputies	70,709	92,624	97,417
169	Temporary Part-Time Personnel	0	0	0
186	Longevity Pay	585	774	1,316
194	Jury & Witness Fee	0	0	2,000
201	Social Security	12,818	14,839	15,649
204	State Retirement	13,478	15,778	18,014
205	Employee & Dependent Insurance	36,336	37,811	39,984
206	Life Insurance	144	163	171
208	Dental Insurance	1,322	1,322	1,322
307	Communication	1,651	1,792	2,700
320	Dues & Memberships	1,000	842	1,500
331	Legal Services	37,039	19,525	50,000
337	Maintenance & Repair Services-Office Equipment	21,118	23,486	40,000
349	Printing, Stationery and Forms	6,127	7,934	11,000
435	Office Supplies	2,507	3,186	5,000
508	Premiums on Corporate Surety Bonds	0	13,775	0
719	Office Equipment	0	0	2,500
	TOTAL CHANCERY COURT	302,017	335,893	395,717
53500	JUVENILE COURT	Actual 22-23	Estimated 23-24	Proposed 24-25
112	Youth Service Officers	77,092	90,765	111,150
186	Longevity Pay	413	435	1,784
196	In-Service Training	1,000	0	2,000
201	Social Security	5,839	6,924	8,503
204	State Retirement	6,200	7,263	9,726
205	Employee & Dependent Insurance	18,168	14,595	19,992
206	Life Insurance	66	52	72
208	Dental Insurance	653	517	661
307	Communication	708	810	2,000
322	Evaluation & Training	0	0	10,000
337	Maintenance & Repair services - Office Equipment	0	0	1,000
355	Travel	1,173	465	2,500
435	Office Supplies	761	4,096	2,500
	TOTAL JUVENILE COURT	112,073	125,921	171,888
53700	JUDICIAL COMMISSIONERS	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	93,247	97,807	103,256
105	Supervisor	37,836	38,621	40,553
169	Part-time Personnel	27,282	24,121	52,756
186	Longevity Pay	1,672	2,094	1,503
196	In-Service Training	0	600	1,000
201	Social Security	12,234	12,519	15,152
204	State Retirement	10,759	11,418	17,331
205	Employee & Dependent Insurance	34,817	38,712	39,984
206	Life Insurance	128	131	144
208	Dental Insurance	1,252	1,307	1,320
299	Other Finge Benefits	2,158	4,318	5,300
334	Maintenance Agreement	0	0	722
349	Printing, Stationery and Forms	599	426	1,500

General Fund
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435	Office Supplies	1,749	2,112	2,200
599	Other Charges	1,480	98	2,000
	TOTAL JUDICIAL COMMISSIONERS	225,213	234,285	284,721
53800	PROBATE COURT	Actual 22-23	Estimated 23-24	Proposed 24-25
161	Secretary(s)	164,130	163,642	176,631
186	Longevity Pay	2,721	3,038	3,547
201	Social Security	12,528	12,495	13,784
204	State Retirement	11,642	13,192	15,766
205	Employee & Dependent Insurance	39,484	48,420	49,980
206	Life Insurance	132	144	180
208	Dental Insurance	1,307	1,653	1,653
320	Dues & Memberships	138	0	400
337	Maintenance & Repair Services-Office			
	Equipment	0	0	500
349	Printing, Stationery and Forms	492	0	500
355	Travel	0	0	600
435	Office Supplies	121	0	500
	TOTAL PROBATE COURT	232,695	242,584	264,040
53920	COURTROOM SECURITY	Actual 22-23	Estimated 23-24	Proposed 24-25
106	Deputy	138,119	138,293	151,184
169	Part-time Personnel	22,089	31,619	33,405
186	Longevity Pay	4,008	3,573	4,253
201	Social Security	11,998	12,309	14,446
204	State Retirement	11,444	11,162	16,152
205	Employee & Dependent Insurance	25,944	20,031	29,988
206	Life Insurance	99	75	108
208	Dental Insurance	980	708	992
299	Other Finge Benefits	1,680	1,780	2,000
451	Uniforms	930	1,200	1,200
499	Other Supplies & Materials	2,200	2,022	2,200
	TOTAL COURTROOM SECURITY	219,491	222,772	255,928
	TOTAL ADMINISTRATION OF JUSTICE	2,132,787	2,303,521	2,690,778
54110	SHERIFF'S DEPARTMENT	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	106,901	112,246	117,858
106	Deputies	2,322,330	2,336,583	2,778,820
140	Salary Supplements	41,600	39,319	41,600
161	Secretaries	99,580	101,106	106,162
186	Longevity Pay	50,495	47,061	58,355
187	Overtime Pay	68,669	76,835	80,000
189	Other Salaries & Wages	56,593	85,061	45,900
196	In-Service Training	25,296	14,038	35,000
201	Social Security	209,057	213,958	237,899
204	State Retirement	217,936	225,691	244,843
205	Employee & Dependent Insurance	463,486	484,828	549,780
206	Life Insurance	1,806	1,759	1,839

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208	Dental Insurance	16,530	16,327	16,530
299	Other Fringe Benefits	22,052	24,326	35,000
307	Communication	26,640	26,108	39,600
320	Dues & Memberships	2,800	2,500	3,500
322	Evaluation & Testing	3,448	2,700	12,500
323	Explosive And Drilling Services	0	0	10,000
336	Maintenance & Repair Services-Equipment	5,500	3,665	5,500
338	Maintenance & Repair Services-Vehicles	91,019	104,263	103,923
349	Printing, Stationery and Forms	4,723	1,529	5,000
355	Travel	12,329	9,658	20,000
368	Drug Treatment	3,040	1,983	3,500
399	Other Contracted Services	56,576	63,893	79,771
425	Gasoline/Diesel	197,651	217,555	250,189
435	Office Supplies	6,142	8,000	8,000
451	Uniforms	24,720	28,641	32,400
499	Other Supplies & Materials	32,484	27,837	36,750
508	Premiums on Corporate Surety Bonds	65	0	500
513	Workman's Compensation Insurance	180,298	181,334	210,298
599	Other Charges	1,994	1,707	2,000
708	Communication Equipment	15,000	12,527	15,000
709	Data Processing Equipment	14,951	14,733	15,000
790	Other Equipment	28,812	29,949	30,000
	TOTAL SHERIFF'S DEPARTMENT	4,411,998	4,517,720	5,233,017
54120	Special Patrols	Actual 22-23	Estimated 23-24	Proposed 24-25
106	Deputy(IES)	353,914	405,639	454,482
186	Longevity	4,535	5,423	8,143
196	In Service Training	1,545	1,100	2,500
201	Social Security	27,513	31,286	35,391
204	State Retirement	29,246	32,992	40,480
205	Employee And Dependant Insurance	59,253	74,511	79,968
206	Life Insurance	215	246	324
208	Dental Insurance	2,645	2,205	2,972
299	Other Fringe Benefits	2,269	3,194	2,000
355	Travel	1,500	3,165	12,500
451	Uniforms	1,867	960	2,000
716	Law Enforcement Equipment	3,000	38,880	46,000
718	Motor Vehicles	0	48,916	0
	TOTAL SPECIAL PATROLS	487,502	648,516	686,760
54150	DRUG ENFORCEMENT	Actual 22-23	Estimated 23-24	Proposed 24-25
187	Overtime Pay	23,444	22,976	38,000
201	Social Security	1,779	1,583	2,907
204	State Retirement	1,876	1,667	3,325
	TOTAL DRUG ENFORCEMENT	27,099	26,226	44,232
54160	ADMINISTRATION OF THE SEXUAL OFFENDER	Actual 22-23	Estimated 23-24	Proposed 24-25
187	Overtime Pay	0	0	0
201	Social Security	0	0	0
204	State Retirement	0	0	0

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307	Communication	0	0	0
355	Travel	0	0	0
471	Software	0	0	0
513	Workman's Compensation Insurance	0	0	0
716	Law Enforcement Equipment	0	0	0
718	Motor Vehicles	0	0	0
	TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER	0	0	0
54210	JAIL	Actual 22-23	Estimated 23-24	Proposed 24-25
146	Bus Drivers	62,629	46,890	90,248
160	Guards	2,126,258	2,204,980	2,360,421
162	Clerical Personnel	148,023	150,988	159,962
165	Caeteria Personnel	120,736	130,790	137,422
169	Temporary/Part-time Personnel	124,509	131,514	166,664
186	Longevity Pay	41,064	45,258	46,891
187	Overtime Pay	40,233	60,176	60,000
189	Other Salaries & Wages	55,828	54,627	12,500
196	In-Service Training	1,739	1,762	6,000
201	Social Security	207,525	216,039	233,754
204	State Retirement	205,246	215,495	253,876
205	Employee & Dependent Insurance	475,927	532,682	559,776
206	Life Insurance	1,749	1,819	2,016
208	Dental Insurance	17,167	18,514	18,514
299	Other Fringe Benefits	41,241	43,717	34,000
312	Contracts with Private Agencies	357,000	374,493	382,241
322	Evaluation & Testing	9,806	1,797	13,800
335	Maintenance & Repair Services-Building	37,470	42,000	42,000
336	Maintenance & Repair Services-Equipment	33,700	32,616	36,800
340	Medical & Dental Services	162,532	103,016	162,092
355	Travel	1,503	4,576	5,000
410	Custodial Supplies	428	1,137	1,500
422	Food Supplies	299,193	326,995	356,400
435	Office Supplies	8,000	6,476	8,000
451	Uniforms	14,601	14,136	19,080
452	Utilities	313,494	291,593	432,300
499	Other Supplies & Materials	142,848	142,969	143,000
599	Other Charges	24,536	23,594	29,000
716	Law Enforcement Equipment	0	14,465	0
718	Motor Vehicles	0	50,000	0
	TOTAL JAIL	5,074,985	5,285,113	5,773,256
54240	JUVENILE SERVICES	Actual 22-23	Estimated 23-24	Proposed 24-25
160	Guards	59,442	61,709	65,310
169	Temporary/Part-time Personnel	43,363	33,461	72,198
186	Longevity Pay	2,277	2,414	2,698
201	Social Security	8,143	7,621	10,726
204	State Retirement	5,103	5,305	5,715
205	Employee & Dependent Insurance	9,084	9,678	9,996
206	Life Insurance	33	33	36
208	Dental Insurance	327	327	331

General Fund
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299	Other Fringe Benefits	2,065	2,189	2,066
307	Communication	78	97	400
309	Contracts with other agencies	4,640	10,180	15,000
435	Office Supplies	500	500	500
451	Uniforms	972	1,074	1,200
499	Other Supplies and Equipment	209	6,100	6,100
	TOTAL JUVENILE SERVICES	136,236	140,688	192,275
54310	FIRE PREVENTION AND CONTROL	Actual 22-23	Estimated 23-24	Proposed 24-25
105	Supervisor/Director	66,134	74,117	77,831
140	Salary Supplements	10,600	12,800	12,800
169	Temporary/Part-time Personnel	61,841	78,085	96,386
186	Longevity Pay	12,231	11,274	13,680
187	Overtime Pay	70,068	77,024	80,875
189	Other Salaries & Wages	399,695	402,417	443,183
196	In-Service Training	10,922	13,429	20,000
201	Social Security	46,762	49,609	55,559
204	State Retirement	44,458	45,955	55,114
205	Employee & Dependent Insurance	87,792	96,075	99,960
206	Life Insurance	367	370	399
208	Dental Insurance	3,266	3,130	3,306
299	Vacation Buy Back	0	1,202	1,500
307	Communication	2,782	5,500	8,500
309	Contracts with Government Agencies	2,000	2,000	2,000
322	Evaluation & Testing	2,394	1,890	9,500
335	Maintenance & Repair Services-Buildings	22,176	43,591	55,000
336	Maintenance & Repair Services - Equipment	26,477	28,878	40,000
338	Maintenance & Repair Services-Vehicles	69,814	78,597	80,000
355	Travel	2,854	685	4,000
425	Gasoline/Diesel	43,738	32,076	36,888
435	Office Supplies	2,379	4,477	5,000
451	Uniforms	6,941	9,963	15,000
452	Utilities	44,116	41,106	60,000
499	Other Supplies & Materials	4,997	6,165	5,000
513	Workers Comp	81,576	103,050	0
599	Other Charges	47,662	40,470	50,000
708	Communication Equipment	24,998	24,768	25,000
790	Other Equipment	4,465	4,146	4,500
791	Other Construction	0	4,984	0
	TOTAL FIRE PREVENTION AND CONTROL	1,203,505	1,297,832	1,360,980
54410	CIVIL DEFENSE	Actual 22-23	Estimated 23-24	Proposed 24-25
103	Assistant	35,482	36,218	38,029
105	Supervisor/Director	57,133	58,317	61,234
186	Longevity Pay	1,234	1,891	2,005
201	Social Security	7,405	7,635	8,030
204	State Retirement	7,767	8,007	9,185
205	Employee & Dependent Insurance	18,168	18,168	19,992
206	Life Insurance	96	111	111
208	Dental Insurance	653	661	661

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299	Other Fringe Benefits	3,236	3,658	3,700
307	Communication	2,683	4,263	5,000
338	Maintenance & Repair Vehicle	2,450	2,898	3,500
355	Travel	994	1,227	2,000
425	Gasoline/Diesel	1,228	1,625	1,868
435	Office Supplies	939	1,310	3,000
451	Uniforms	1,426	1,500	2,000
499	Other Supplies & Materials	5,828	6,093	7,000
599	Other Charges	1,800	7,850	9,000
708	Communication Equipment	5,330	5,526	6,000
719	Office Equipment	3,238	3,263	4,000
799	Other Capital Outlay	5,484	0	7,000
	TOTAL CIVIL DEFENSE	162,574	170,220	193,315
54420	RESCUE SQUAD	Actual 22-23	Estimated 23-24	Proposed 24-25
312	Contracts With Private Agencies	12,000	12,000	12,000
	TOTAL RESCUE SQUAD	12,000	12,000	12,000
54610	COUNTY CORONER/MED EXAMINER	Actual 22-23	Estimated 23-24	Proposed 24-25
199	Other Per Diem & Fees	245,382	235,264	300,000
	TOTAL COUNTY CORONER/MEDICAL			
	EXAMINER	245,382	235,264	300,000
54900	OTHER PUBLIC SAFETY	Actual 22-23	Estimated 23-24	Proposed 24-25
106	Deputies/Reserve	3,212	11,936	18,536
201	Social Security	246	913	1,418
204	State Retirement	0	0	0
322	Evaluations & Testing	1,000	750	1,000
451	Uniforms	1,000	1,000	1,000
499	Other Supplies and Materials	4,762	4,629	5,000
599	Other Charges	4,200	4,164	4,200
709	Data Processing Equipment	0	120,559	0
	TOTAL OTHER PUBLIC SAFETY	14,420	143,950	31,154
	TOTAL PUBLIC SAFETY	11,775,701	12,477,529	13,826,989
55110	LOCAL HEALTH CENTER	Actual 22-23	Estimated 23-24	Proposed 24-25
166	Custodial Personnel	13,089	26,334	27,712
169	Temporary/Part Time Personnel	0	0	14,505
186	Longevity Pay	9,272	10,961	10,000
189	Other Salaries (DGA)	721,376	871,737	982,600
201	Social Security	56,609	68,402	74,774
204	State Retirement	55,590	71,176	90,546
205	Employee & Dependent Insurance	153,564	164,628	169,932
206	Life Insurance	538	540	612
208	Dental Insurance	4,959	4,959	5,620

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307	Communication	14,802	26,000	26,000
335	Building Maintenance	20,000	24,072	25,000
355	Travel	20,235	9,988	13,800
399	Other Contracted Services	4,233	9,132	14,500
413	Drugs & Medical Supplies	3,511	5,110	6,500
429	Instruction Supplies & Materials	1,539	1,569	2,000
435	Office Supplies	2,392	4,287	6,500
452	Utilities	33,411	29,163	40,000
499	Other Supplies & Materials	2,211	2,992	5,000
506	Liability Insurance	0	0	8,000
599	Other Charges	1,034	1,658	2,070
707	Building Improvements	0	37,592	550,000
	TOTAL LOCAL HEALTH CENTER	1,118,365	1,370,302	2,075,671
55120	RABIES & ANIMAL CONTROL	Actual 22-23	Estimated 23-24	Proposed 24-25
106	Deputy	78,632	77,323	88,209
169	Part Time Personnel	808	11,318	23,255
186	Longevity Pay	1,688	1,789	1,897
196	In Service Training	725	0	3,725
201	Social Security	6,150	6,947	8,902
204	State Retirement	6,426	6,427	8,147
205	Employee & Dependent Insurance	16,727	18,646	19,992
206	Life Insurance	63	66	72
208	Dental Insurance	653	653	661
299	Other Fringe Benefits	0	1,229	3,000
307	Communication	641	414	0
355	Travel	107	155	1,000
425	Gasoline	4,190	3,938	4,528
435	Office Supplies	136	0	200
451	Uniforms	1,082	1,188	1,200
499	Other Supplies & Materials	3,778	4,399	5,000
	TOTAL RABIES & ANIMAL CONTROL	121,806	134,493	169,789
55130	AMBULANCE SERVICE	Actual 22-23	Estimated 23-24	Proposed 24-25
105	Supervisor/Director	72,747	74,256	77,982
131	Medical Personnel	1,859,996	1,704,860	2,156,388
161	Secretary	78,672	80,304	84,320
169	Part-Time Personnel	156,573	335,254	265,022
186	Longevity Pay	44,946	46,623	55,752
187	Overtime Pay	1,202,404	1,225,370	1,322,644
196	In-Service Training	20,343	41,285	40,000
201	Social Security	259,492	263,370	303,446
204	State Retirement	252,876	239,074	323,889
205	Employee & Dependent Insurance	442,784	450,011	509,796
206	Life Insurance	1,643	1,648	1,911
208	Dental Insurance	16,562	14,714	16,861
299	Other Fringe Benefits	2,542	2,940	4,500
307	Communication	14,265	15,000	20,000

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308	Consultants	5,200	6,627	6,700
309	Contracted Services	106,431	112,885	106,431
318	Debt Collection Services	0	0	2,000
334	Maintenance Agreements	19,555	3,340	28,000
335	Maintenance & Repair Services-Buildings	8,678	9,988	12,000
337	Maintenance & Repair Services - Office Equipment	915	0	1,500
338	Maintenance & Repair Services-Vehicles	75,721	75,799	80,000
355	Travel	1,500	656	1,500
399	Contracted Services	195,047	227,469	0
413	Drugs & Medical Supplies	235,623	291,817	350,000
425	Gasoline/Diesel	170,584	154,149	177,272
435	Office Supplies	7,029	7,877	15,000
451	Uniforms	18,332	24,634	25,000
452	Utilities	17,700	16,796	18,000
499	Other Supplies & Materials	13,869	13,173	20,000
513	Workers Comp	421,039	320,167	445,830
599	Other Charges	14,838	8,258	17,500
708	Communication Equipment	10,000	8,214	12,500
709	Data Processing Equipment	0	0	0
718	Motor Vehicles	161,857	0	0
735	Health Equipment	29,098	0	0
	TOTAL AMBULANCE SERVICE	5,938,861	5,776,557	6,501,743
55170	ALCOHOL AND DRUG PROGRAMS	Actual 22-23	Estimated 23-24	Proposed 24-25
103	Assistant	47,615	48,603	51,033
105	Supervisor/Director	48,575	49,582	52,062
186	Longevity Pay	3,705	3,927	4,164
201	Social Security	7,773	7,915	8,511
204	State Retirement	8,227	8,419	9,735
205	Employee & Dependent Insurance	18,168	19,356	19,992
206	Life Insurance	102	102	111
208	Dental Insurance	653	653	661
299	Other Fringe Benefits	2,945	3,121	4,000
	TOTAL ALCOHOL AND DRUG PRGM	137,763	141,679	150,270
55190	OTHER LOCAL HEALTH SERVICES	Actual 22-23	Estimated 23-24	Proposed 24-25
106	Deputy(ies)	1,388	0	4,385
169	Part Time Personnel	9,766	0	15,332
196	In-Service Training	0	0	5,000
201	Social Security	853	0	1,508
204	State Retirement	111	0	0
355	Travel	14,505	0	20,494
451	Uniforms	2,000	0	0
790	Other Equipment	13,727	453	5,820
	TOTAL OTHER LOCAL HEALTH SERVICES	42,350	453	52,539
55390	APPROPRIATION TO STATE	Actual 22-23	Estimated 23-24	Proposed 24-25
316	Contribution	49,415	55,930	55,930
	TOTAL APPROPRIATION TO STATE	49,415	55,930	55,930
55900	OTHER PUBLIC HEALTH			

General Fund
Fiscal Year 24-25

	ANIMAL SHELTER	Actual 22-23	Estimated 23-24	Proposed 24-25
149	Laborers	52,729	52,168	56,515
164	Attendant	45,594	46,540	48,867
169	Part-time Personnel	49,162	75,798	94,596
186	Longevity Pay	1,864	1,660	2,040
201	Social Security	11,383	13,431	15,591
204	State Retirement	8,170	8,164	9,556
205	Employee & Dependent Insurance	26,598	28,656	29,988
206	Life Insurance	135	132	147
208	Dental Insurance	980	980	992
299	Other Fringe Benefits	1,942	1,689	1,790
307	Communication	1,771	1,540	2,100
338	Vehicle Maintenance	0	0	1,500
340	Medical Services	6,405	15,052	18,000
399	Other Contracted Services	1,763	2,049	2,500
425	Gasoline	185	206	237
452	Utilities	21,903	20,136	35,000
499	Other Supplies & Materials	34,210	27,686	30,000
599	Other Charges	0	0	820
707	Building Improvements	1,040	571	2,000
718	Motor Vehicles	0	222,600	0
	TOTAL ANIMAL SHELTER	265,834	519,059	352,239
	TOTAL PUBLIC HEALTH & WELFARE	7,674,394	7,998,474	9,358,181
56300	SENIOR CITIZENS ASSISTANCE	Actual 22-23	Estimated 23-24	Proposed 24-25
312	Contracts with Private Agencies	30,000	35,000	30,000
	TOTAL SENIOR CITIZENS ASSIST	30,000	35,000	30,000
56500	LIBRARIES	Actual 22-23	Estimated 23-24	Proposed 24-25
105	Supervisor/Director	63,403	64,718	67,955
106	Deputy	45,845	46,796	49,136
129	Librarians	156,607	170,046	178,193
149	Laborers	24,001	24,498	25,724
169	Temporary/Part-time Personnel	139,494	165,106	235,097
186	Longevity Pay	7,881	8,873	9,714
196	In Service Training	3,300	4,700	5,000
201	Social Security	33,426	36,763	43,285
204	State Retirement	24,264	25,751	28,088
205	Employee & Dependent Insurance	61,407	67,828	79,968
206	Life Insurance	264	262	302
208	Dental Insurance	2,314	2,314	2,645
299	Other Fringe Benefits	5,560	6,957	4,000
307	Communication	11,442	11,226	11,040
320	Dues & Memberships	1,765	1,738	2,150
334	Maintenance Agreements	41,150	38,952	44,807
335	Maintenance & Repair Services Buildings	28,791	24,032	32,800
337	Maintenance & Repair Services Office Equipment	1,471	3,331	3,500
348	Postal Charges	0	3,000	3,000
410	Custodial Supplies	7,538	6,604	9,000

General Fund
Fiscal Year 24-25

432	Library Books	99,473	105,714	110,000
435	Office Supplies	31,200	33,708	39,600
437	Periodicals	7,173	6,274	8,000
452	Utilities	76,084	71,285	84,000
599	Other Charges	2,660	1,515	0
709	Data Processing Equipment	0	17,034	0
	TOTAL LIBRARIES	876,513	949,024	1,077,005
56700	PARKS AND FAIR BOARDS	Actual 22-23	Estimated 23-24	Proposed 24-25
105	Supervisor/Director	44,167	47,336	49,703
166	Custodial Personnel	61,493	90,760	97,897
169	Part-time Personnel	21,419	4,000	14,107
186	Longevity Pay	2,028	2,417	2,973
187	Overtime Pay	0	4,589	5,000
201	Social Security	10,101	11,525	13,401
204	State Retirement	8,903	11,406	14,094
205	Employee & Dependent Insurance	17,381	26,750	39,984
206	Life Insurance	103	144	147
208	Dental Insurance	653	1,225	992
299	Other Fringe Benefits	3,596	2,759	5,500
302	Advertising	6,145	6,094	8,500
307	Communication	2,254	2,513	3,500
335	Maintenance and Repair Services-Building	5,000	5,000	5,000
399	Other Contracted Services	0	2,761	2,800
410	Custodial Supplies	0	1,463	1,500
425	Gasoline/Diesel	4,127	3,742	4,303
451	Uniforms	576	921	1,200
452	Utilities	56,382	49,076	60,000
499	Other Supplies & Materials	34,419	34,001	35,000
707	Building Improvements	9,850	0	0
712	Heating and Air Conditioning Equipment	5,197	5,700	5,700
790	Other Equipment	0	97,810	0
791	Other Construction	0	24,500	0
	TOTAL PARKS AND FAIR BOARDS	293,794	436,491	371,301
56900	OTHER SOCIAL, CULTURAL & REC	Actual 22-23	Estimated 23-24	Proposed 24-25
312	Contracts With Private Agencies	17,100	17,100	17,100
	TOTAL OTHER SOCIAL, CULT & REC	17,100	17,100	17,100
	TOTAL SOCIAL, CULTURAL & REC	1,217,407	1,437,615	1,495,406
57100	AGRICULTURE EXTENSION SERVICE	Actual 22-23	Estimated 23-24	Proposed 24-25
140	Salary Supplements	114,474	132,461	145,667
307	Communication	2,687	2,750	2,800
355	Travel	3,600	3,600	4,200
435	Office Supplies	980	2,549	2,577
	TOTAL AG EXTENSION SERVICE	121,741	141,360	155,244

General Fund
Fiscal Year 24-25

57500	SOIL CONSERVATION	Actual 22-23	Estimated 23-24	Proposed 24-25
103	Assistant	40,152	40,985	43,034
161	Secretary	44,457	45,380	47,649
186	Longevity Pay	2,465	2,840	3,011
201	Social Security	6,646	6,809	7,168
204	State Retirement	6,966	7,136	8,198
205	Employee & Dependent Insurance	18,168	19,356	19,992
206	Life Insurance	66	66	72
208	Dental Insurance	653	653	661
320	Dues & Memberships	1,280	1,330	1,330
332	Legal Notices, Recording & Court Costs	935	935	1,200
355	Travel	3,765	4,718	5,000
435	Office Supplies	750	750	750
	TOTAL SOIL CONSERVATION	126,303	130,959	138,065
	TOTAL AG & NATURAL RESOURCES	248,044	272,319	293,309
58110	TOURISM	Actual 22-23	Estimated 23-24	Proposed 24-25
312	Contract(Tourism)	85,000	85,000	85,000
	TOTAL TOURISM	85,000	85,000	85,000
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	Actual 22-23	Estimated 23-24	Proposed 24-25
309	Contracts with Government agencies	0	0	125,000
312	Contract with Chamber	52,500	52,500	0
399	Other Contracted Services	0	0	156,016
705	Bridge Construction	0	0	50,000
708	Communication Equipment	0	0	98,864
791	Other Construction	274,392	43,103	406,845
799	Other Capital Outlay	108,573	0	134,427
	TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	435,465	95,603	971,152
58300	VETERAN'S SERVICES	Actual 22-23	Estimated 23-24	Proposed 24-25
101	County Official	41,912	41,824	43,915
161	Secretary	32,147	33,036	34,688
169	Part-time	3,924	3,959	15,750
186	Longevity	824	870	1,319
201	Social Security	5,970	5,894	7,319
204	State Retirement	5,952	6,058	6,993
205	Employee & Dependent Insurance	18,168	19,368	19,992
206	Life Insurance	101	102	111
208	Dental Insurance	653	653	661
307	Communication	1,142	1,273	1,800
334	Maintenance Agreements	1,053	898	1,860
355	Travel	2,000	1,776	2,800
435	Office Supplies	1,197	1,925	1,850
	TOTAL VETERAN'S SERVICES	115,043	117,637	139,058

General Fund
Fiscal Year 24-25

		Actual 22-23	Estimated 23-24	Proposed 24-25
58400	OTHER CHARGES			
506	Liability Insurance	511,255	645,782	849,872
510	Trustee's Commission	434,835	475,402	500,000
599	Other Charges	49,657	30,409	75,000
	TOTAL OTHER CHARGES	995,747	1,151,594	1,424,872
58500	CONTRIBUTIONS TO OTHER AGENCIES			
316	Contribution	208,970	130,690	67,840
	TOTAL CONTRIBUTIONS	208,970	130,690	67,840
58600	EMPLOYEE BENEFITS			
201	Social Security	0	0	0
204	State Retirement	0	0	0
207	Medical Insurance (Retirees)	68,983	72,562	125,892
210	Unemployment Compensation	15,812	15,515	40,000
340	Medical & Dental Services	0	0	1,000
513	Workman's Compensation Insurance	0	19,629	38,500
	TOTAL EMPLOYEE BENEFITS	84,795	107,706	205,392
58802	Covid-19 Grant #2			
718	Motor Vehicles	250,496	0	0
	Total	250,496	0	0
58819	COVID-19 Grant I			
169	Part Time Personnel	0	0	0
201	Social Security	0	0	0
210	Unemployment Compensation	0	0	0
513	Workman's Compensation Insurance	0	0	0
599	Other Charges	0	0	0
	Total COVID-19 Grant #1	0	0	0
58832	American Rescue Plan Act Grant #2			
432	Library Books	0	0	0
709	Data Processing Equipment	0	0	0
718	Motor Vehicles	0	0	0
		0	0	0
58900	MISCELLANEOUS			
348	Postal Charges	83,193	75,321	95,000
599	Other Charges	456	298	500
	TOTAL MISCELLANEOUS	83,649	75,619	95,500
	TOTAL OTHER OPERATIONS	2,259,165	1,763,848	2,988,814

General Fund
Fiscal Year 24-25

	TOTAL ESTIMATED EXPENDITURES	32,644,665	34,279,718	40,593,877
99000	OTHER SOURCES (USES)			
99100	TRANSFERS OUT			
590	Transfers to Other Funds	0	2,300,000	0
	TOTAL OTHER USES	0	2,300,000	0
	TOTAL ESTIMATED EXPENDITURES	32,644,665	36,579,718	40,593,877
	& OTHER USES			
	Over/Under (-)	2,003,657	6,239,501	614,483
	Beginning Fund Balance 07/01	14,261,609	19,252,941	25,492,442
	Adjustments/Encumbrances			
	Ending Fund Balance 06/30	19,252,941	25,492,442	26,106,925

Capital Request
FY 24-25

Department	Description	Amount
County Commission	(2) Mail Machines	\$ 20,000.00
Human Resources	Personel Files Scanning	\$ 10,000.00
Election	(11) Electronic Poll Pads	\$ 20,295.00
Election	Tri-Star (painted on building)	\$ 600.00
Facility Maintenance	(4) Hvac Units	\$ 60,000.00
Facility Maintenance	Asphalt Seal (County Clerk)	\$ 17,000.00
Facility Maintenance	Keypad for back door (milo building)	\$ 1,000.00
Other General Administration	Laptop	\$ 1,500.00
Other General Administration	(2) Cameras / Video	\$ 750.00
Accounting	Server & Workstations	\$ 18,500.00
Circuit Court Clerk	Jury Box in Courtroom 3	\$ 40,000.00
General Sessions/ Juvenile Court	2 Chairs	\$ 700.00
Chancery Court/ Probate Court	Security System	\$ 20,000.00
Sheriff	(5) Vehicles	\$ 300,000.00
Sheriff	(37) Tasers	\$ 177,600.00
Jail	(16) Hvac Replacements	\$ 67,317.00
Fire	Rescue Unit	\$ 300,000.00
Fire	Used Engine	\$ 250,000.00
Fire	Bay Addition to Mayland	\$ 40,000.00
Fire	Equipment for new Tanker	\$ 60,000.00
Fire	Land for 127 Fire Station	\$ 20,000.00
Civil Defense	Carport / Trailer Storage	\$ 10,000.00
Engineering	Microwave Hop	\$ 213,000.00
Engineering	Hvac Unit	\$ 16,000.00
Health	Roof Repairs	\$ 1,000.00
Health	Ceiling Tiles	\$ 1,000.00
Health	Paint	\$ 2,000.00
Health	Floor Resurface	\$ 4,000.00

Capital Request
FY 24-25

Ems	(3) Remounts	\$	396,000.00
Ems	(5) Lucas Devices	\$	85,000.00
Ems	(5) Stryker Stair Chair	\$	90,000.00
Ems	Security Fence	\$	45,000.00
Preservation of Records	(3) Desktop Computers	\$	3,300.00
Parks & Fair Boards	4x4 Mowing Tractor	\$	36,000.00
Parks & Fair Boards	Entry Door	\$	8,000.00
Parks & Fair Boards	Arena Sound System	\$	15,000.00
	Total	\$	2,350,562.00

Sanitation

Description	Amount
4x4 Tractor	\$ 35,000.00
6' Bush Hog	\$ 4,000.00
(2) 5 Yd Heavy Duty Compactor	\$ 100,000.00
(3) 42 Yd Receivers	\$ 45,000.00
(4) 40Yd Receiver Box	\$ 40,000.00
Loader	\$ 90,000.00
(4) Open Top Boxes	\$ 40,000.00
Mig Welder	\$ 4,000.00
(10) Cameras	\$ 10,000.00
16 Passenger Van	\$ 55,000.00
Total	\$ 423,000.00

Departments with Technology Funds

Libraries	(4) Laptop Computers	\$	2,500.00
Circuit Court Clerk	(3) Computers	\$	6,500.00
Circuit Court Clerk	Tv Courtroom for 4	\$	4,500.00

Courthouse Maintenance
Fiscal Year 2024-2025

Cumberland County, Tennessee				
Courthouse and Jail Maintenance Fund				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2025				
Account	Description	Actual 22-23	Estimated 23-24	Proposed 24-25
	Estimated Revenue			
	Local Taxes			
40260	Litigations Tax - Special Purpose	38,404	37,627	38,404
	Total Local Taxes	38,404	37,627	38,404
	Other Local Revenue			
44110	Interest Earned	5,590	5,400	5,300
44540	Sale of Property	0	0	0
	Total Other Local Revenue	5,590	5,400	5,300
49000	Other Sources (non revenue)			
49200	Notes Issued	0	0	0
49800	Transfer In	0	2,000,000	5,900,000
	Total Other Sources	0	0	0
	Total Estimated Revenues	43,994	2,043,027	5,943,704
	Estimated Expenditures			
51000	General Government			
51800	County Buildings	Actual 22-23	Estimated 23-24	Proposed 24-25
335	Maintenance and Repair Service Bldgs	76,862	0	15,000
706	Building Construction	0	2,000,000	5,900,000
707	Building Improvements	139,468	0	200,000
	Total	216,330	2,000,000	6,115,000
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	385	425	1,000
	Total	385	425	1,000
82100	Principal			
82110	General Government			
602	Principal on Notes	0	0	0
	Total	0	0	0
	Total Estimated Expenditures	216,715	2,000,425	6,116,000
	Over/Under(-)	-172,721	42,602	-172,296
	Beginning Fund Balance 07/01	709,175	536,454	579,056
	Ending Fund Balance 06/30	536,454	579,056	406,760

Sanitation Department
Fiscal Year 24-25

Solid Waste/Sanitation Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2025				
Account No.	Description	Actual 22-23	Estimated 23-24	Proposed 24-25
Estimated Revenues				
40000	Local Taxes			
40110	Current Property Taxes	2,688,812	2,777,516	2,812,773
40120	Trustee's Collection Prior Year	75,658	86,000	86,000
40130	Cir Clek/CI & Master Collectio	28,903	32,560	32,560
40140	Intrest & Penalty	30,117	37,318	31,318
40150	Pick- Up Taxe	0	0	0
	Total Local Taxes	2,823,490	2,933,394	2,962,651
43000 Charges for Current Services				
43100	General Service Charges			
43110	Tipping Fees	18,097	25,500	25,500
43116	Surcharge-Waste Tire Dips	65,097	75,000	80,000
	Total Charges for Current S	83,194	100,500	105,500
44000 Other Local Revenues				
44100 Recurring Items				
44145	Sale of Recycled Materials	396,579	397,000	397,000
44170	Miscellaneous Refunds	31,790	40	100
	Total Other Local Revenue	428,369	397,040	397,100
44500 Nonrecurring Items				
44530	Sale of Equipment	0	0	0
44540	Sale of Property	0	0	0
44560	Damages Recovered From In	0	0	0
44990	Other Local Revenues	0	0	0
	Total NonRecurring Items	0	0	0
46000 State of Tennessee				
46100 General Government Grants				
46430	Litter Program	62,195	63,000	63,000
46980	Other State Grants	0	142,865	0
	Total State of Tennessee	62,195	205,865	63,000
48000 Other Governments & Citizens Groups				
48100 Other Governments				
48140	Contracted Services	2,865	2,865	2,865
48610	Donations	0	0	0
	Total Other Governments	2,865	2,865	2,865
49000 Other Sources				
49600	Proceeds From Sale of Capit	0	0	0
49700	Insurance Recovery	0	0	0
49800	Transfers In			
	Total Other Sources	0	0	0
	Total Est. Revenues & Othe	3,400,113	3,639,664	3,531,116

Sanitation Department
Fiscal Year 24-25

Estimated Expenditures				
55000 Public Health & Welfare				
55731 Waste Pickup				
		Actual 22-23	Estimated 23-24	Proposed 24-25
149	Laborers	158,170	192,150	184,364
169	Part-time Personnel	2,316	13,400	22,260
186	Longevity Pay	1,902	2,634	3,000
187	Overtime	1,092	89	1,000
201	Social Security	12,676	16,845	14,525
204	State Retirement	12,881	16,210	16,613
205	Employee & Dependent Insur	43,269	45,047	49,980
206	Life Insurance	126	199	180
208	Dental Insurance	1,552	1,524	1,653
299	Other Fringe Benefits	2,854	0	1,500
338	Vehicle Maintenance	85,306	85,844	85,000
412	Diesel Fuel	72,462	52,575	60,461
451	Uniforms	1,670	1,186	1,700
499	Other Supplies & Materials	9,986	5,080	14,000
718	Motor Vehicles	201,916	0	0
	Total Waste Pickup	608,178	432,783	456,236
55732 Convenience Centers				
		Actual 22-23	Estimated 23-24	Proposed 24-25
169	Part-time Personnel	488,868	576,748	669,542
187	Overtime Pay	32	470	1,000
201	Social Security	37,401	43,205	51,296
204	State Retirement	0	0	0
312	Contracts with Private Agenc	816,791	856,220	870,000
330	Lease Payments	4,100	4,100	4,600
451	Uniforms	5,879	5,484	6,000
452	Utilities	29,617	27,218	36,000
499	Other Supplies & Materials	39,898	31,447	40,000
707	Building Improvements	3,509	4,475	34,245
715	Land	0	0	0
724	Site Development	98,409	80,000	50,000
	Total Convenience Centers	1,524,504	1,629,367	1,762,683
55751 Recycling Center				
		Actual 22-23	Estimated 23-24	Proposed 24-25
105	Director Solid Waste	55,396	56,545	59,430
149	Laborers	240,278	242,331	303,982
169	Part-time Personnel	78,601	108,851	166,717
186	Longevity Pay	4,257	4,905	7,076
187	Overtime	23	0	1,200
189	Other Salaries & Wages	40,152	40,985	43,034
201	Social Security	32,010	34,536	41,456
204	State Retirement	26,097	29,209	36,594
205	Employee & Dependent Insur	91,686	97,286	119,952
206	Life Insurance	326	327	327
208	Dental Insurance	3,348	3,294	3,967
299	Other Fringe Benefits	6,235	5,352	3,500
302	Advertising	1,250	2,000	2,000
312	Contracts with Private Agenc	198,784	209,957	215,000
355	Travel	429	1,200	1,500
412	Diesel Fuel	17,741	14,999	16,751
435	Office Supplies	1,710	1,931	2,000
451	Uniforms	2,000	2,677	2,400

Sanitation Department
Fiscal Year 24-25

452	Utilities	37,847	35,227	40,000
499	Other Supplies & Materials	75,565	78,274	80,000
707	Building Improvements	8,209	10,904	10,000
718	Motor Vehicles	0	0	26,499
790	Other Equipment	0	137,646	0
	Total Recycling Center	921,944	1,118,436	1,183,386
55770	Post Closure Care Cost	Actual 22-23	Estimated 23-24	Proposed 24-25
169	Part-time Personnel	0	0	17,370
201	Social Security	0	0	1,329
366	Contracts for Post Closure C	45,498	82,792	100,000
452	Utilities	2,000	2,000	2,000
499	Other Supplies & Materials	21,838	23,288	22,000
599	Other Charges	5,250	13,597	10,000
	Total Landfill Operation & f	74,586	121,677	152,699
58000	Other General Government	Actual 22-23	Estimated 23-24	Proposed 24-25
58400	Other Charges			
510	Trustee's Commission	57,362	59,177	63,000
	Total Other Charges	57,362	59,177	63,000
58600	Employee Benefits			
188	Bonus Payments	0	0	0
201	Social Security	0	0	0
204	State Retirement	0	0	0
210	Unemployment Compensation	2,475	2,781	7,000
513	Worker's Compensation	30,408	46,328	60,632
	Total Employee Benefits	32,883	49,109	67,632
60000	Highways			
64000	Litter and Trash Collection	Actual 22-23	Estimated 23-24	Proposed 24-25
106	Deputies	62,325	63,461	66,634
186	Longevity Pay	1,078	1,439	1,705
201	Social Security	4,843	4,957	5,228
204	State Retirement	5,072	5,192	5,980
205	Employee & Dependent Insur	18,168	19,356	19,992
206	Life Insurance	48	50	72
208	Dental Insurance	653	653	661
355	Travel	322	425	700
412	Diesel Fuel	4,498	4,198	4,500
499	Other Supplies & Materials	6,050	9,337	10,000
	Total Litter and Trash Colle	103,057	109,068	115,472
68000	Capital Outlay	Actual 22-23	Estimated 23-24	Proposed 24-25
790	Other Equipment	249,064	598,000	423,000
	Total Capital Outlay	249,064	598,000	423,000
	Total Estimated Expenditur	3,571,578	4,117,618	4,224,108
	Over/Under(-)	-171,465	-477,954	-692,992
	Beginning Fund Balance 07/0	1,762,283	1,591,288	1,113,334
	Ending Fund Balance 06/30	1,591,288	1,113,334	420,342

Special Purpose
(121)
Fiscal Year 2024-2025

Cumberland County, Tennessee				
Special Purpose				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2025				
		Actual 2-23	Estimated 23-24	Proposed 24-25
40000	Local Taxes	0	0	
47000	Federal Government	0	0	
49000	Other Sources	10,000,000	0	0
	Total Revenues and Other Sources	10,000,000	0	0
58190	Other Economic And Community Development			
791	Other Construction		29,178	7,970,822
99000	Other Uses			
99100	Transfers Out	0	2,000,000	0
	Total Expenditures and Other Uses	0	2,029,178	7,970,822
	Revenue over (under) Expenditure	10,000,000	(2,029,178)	(7,970,822)
	Beginning Fund Balance 7/1	0	10,000,000	7,970,822
	Ending Fund Balance 6/30	10,000,000	7,970,822	0

Drug Fund
Fiscal Year 2024-2025

Cumberland County, Tennessee				
Drug Control Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2025				
Account No.	Description	Actual 22-23	Estimated 23-24	Proposed 24-25
Estimated Revenues				
42000	Fines, Forfeitures and Penalties			
42341	Drug Court Fees	0	0	0
42600	<u>Other Courts In County</u>			
42640	Drug Control Fines	66,998	20,827	27,251
42900	<u>Other Fines, Forfeitures & Penalties</u>			
42910	Proceeds from Confiscated Property	0	234,749	100
	Total Fines, Forfeitures and Penalties	66,998	255,576	27,351
44000	Other Local Revenues			
44100	Recurring Items			
44170	Miscellaneous Refunds	0	0	0
44570	Nonrecurring Items			
44530	Sale of Equipment	0	0	0
44570	Contributions & Gifts		0	0
	Total Nonrecurring Items	0	0	0
49700	Insurance Recovery			
	Total Estimated Revenue	66,998	255,576	27,351
Estimated Expenditures				
54000	Public Safety	Actual 22-23	Estimated 23-24	Proposed 24-25
54150	Drug Enforcement			
196	In Service Training	164	800	8,000
338	Maintenance & Repair - Vehicles	1,170	2,302	4,000
355	Travel	0	0	1,500
499	Other Supplies & Materials	3,146	25,235	25,000
706	Building Construction	0	24,475	85,369
716	Law Enforcement Equipment	0	9,200	9,200
718	Motor Vehicles	0	55,132	56,000
790	Other Equipment	0	0	0
	Total Drug Enforcement	4,480	117,144	189,069
58000	Other Charges			
58400	Other Charges			
510	Trustee' s Commission	228	400	400
	Total Other Charges	228	400	400
	Total Estimated Expenditures	4,708	117,544	189,469
	Over/Under(-)	62,290	138,032	-162,118
	Beginning Fund Balance 07/01	343,193	405,483	543,515
	Ending Fund Balance 06/30	405,483	543,515	381,397

Other General Government
Special Revenue Fund (127)
Fiscal Year 2024-2025

Cumberland County, Tennessee					
Other General Government Special Revenue Fund					
Statement of Proposed Operations					
For the Fiscal Year Ending June 30, 2025					
			Actual 22-23	Estimated 23-24	Proposed 24-25
44000	Other Local Revenues		-	-	
44110	Investment Income		9,184	68,379	24,000
47000	Federal Government		5,877,651	-	-
	Total Revenues and Other Sources		5,886,835	68,379	24,000
51000	General Government				
51900	Other General Administration		-	-	
58000	Other Operations				
58831	American Rescue Plan Act Grant #1		-	-	
791	Other Construction			-	1,769,038
99000	Other Uses				
99100	Transfers Out		10,000,000	-	-
	Total Expenditures and Other Uses		10,000,000	-	1,769,038
	Revenue over (under) Expenditure		(4,113,165)	68,379	(1,745,038)
	Beginning Fund Balance 07/01		5,882,079	1,768,914	1,837,293
	Ending Fund Balance 06/30		1,768,914	1,837,293	92,255

Other Special Revenue Fund
Railroad Authority
Fiscal Year 2024-2025

Cumberland County, Tennessee			
Other Special Revenue Fund - RAILROAD AUTHORITY			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2025			
Account Description	Actual 22-23	Estimated 23-24	Proposed 24-25
Estimated Revenues			
44000 Other Local Revenues			
44145 Sale of Recycled Materials	0	0	0
Total Other Local Revenues	0		
46000 State of Tennessee	\$ 442,712		
46100 General Government Grants			
46190 Other General Government Grants	167,988	1,960,858	100,000
Total State of Tennessee	610,700	1,960,858	100,000
48000 Other Governments and Citizens Groups			
48990 Other	0	0	0
Total Other Governments & Citizens Groups	0	0	0
Total Estimated Revenues	610,700	1,960,858	100,000
	Actual 22-23	Estimated 23-24	Proposed 24-25
Estimated Expenditures			
58000 Other Operations			
58190 Other Economic & Community Development			
510 Trustees Commission	0	0	1,000
Total Economic & Community Development	0	0	1,000
90000 Capital Projects			
91190 Other General Government Projects			
305 Audit Services	0	0	500
399 Other Contracted Services	\$ 610,759	0	400
599 Other Charges	0	20	100
791 Other Construcion		1,960,838	100,000
Total Other General Government Projects	610,759	1,960,858	101,000
Total Estimated Expenditures	610,759	1,960,858	102,000
Over/Under (-)	-59	0	-2,000
Estimated Beginning Fund Balance 07/01	72,845	72,786	72,786
Estimated Ending Fund Balance 06/30	72,786	72,786	70,786

Highway Department
Fiscal Year 24-25

Cumberland County, Tennessee				
Highway/Public Works Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2025				
Account No.	Description	Actual 22-23	Estimated 23-24	Proposed 24-25
ESTIMATED REVENUES				
40000	Local Taxes			
40280	Mineral Severance Tax	53,782	60,232	75,000
	TOTAL LOCAL TAXES	53,782	60,232	75,000
43000	General Service Charges			
43190	Other General Service Charges	3,500	3,500	3,500
	TOTAL GENERAL SERVICE CHARGES	3,500	3,500	3,500
44000	OTHER LOCAL REVENUES			
44145	Sale Of Recycled Materials	5,787	1,447	100
44170	Miscellaneous Refunds	1,777	138	100
44530	Sale of Equipment	27,910	0	0
	TOTAL OTHER LOCAL REVENUES	35,474	1,585	200
46000	STATE OF TENNESSEE			
46410	Bridge Program	1,172,136	245,190	0
46420	State Aid Program	877,888	490,000	869,912
46920	Gasoline & Motor Fuel Tax	3,231,575	3,308,213	3,212,273
46930	Petroleum Special Tax	40,514	40,513	40,514
46980	Other State Grants	0		
	TOTAL STATE OF TENNESSEE	5,322,113	4,083,916	4,122,699
47000	FEDERAL GOVERNMENT			
47230	Disaster Relief	0	0	0
	TOTAL FEDERAL GOVERNMENT	0	0	0
49000	OTHER SOURCES			
49800	Transfers In**	0	0	2,000,000
	TOTAL OTHER SOURCES	0	0	2,000,000
	Total Estimated Revenues	5,414,869	4,149,233	6,201,399
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	5,414,869	4,149,233	6,201,399

Highway Department
Fiscal Year 24-25

	ESTIMATED EXPENDITURES	Budget 21-22	Estimated 22-23	Proposed 23-24
61000	ADMINISTRATION			
101	County Official	106,901	112,246	117,858
103	Assistant	26,546	34,431	32,760
186	Longevity Pay	0	343	177
187	Overtime Pay	0	0	100
201	Social Security	9,419	10,242	11,543
204	State Retirement	10,676	11,762	13,203
205	Employee Health Insurance	12,486	19,368	19,992
206	Life Insurance	75	85	111
208	Dental Insurance	463	490	654
299	Other Fringe Benefits	0	0	0
320	Dues & Memberships	5,760	5,411	7,000
331	Legal Services	0	0	66,550
337	Maintenance & Repair Office Equipment	500	765	3,000
348	Postal Charges	0	0	50
349	Printing, Stationery & Forms	203	217	250
355	Travel	2,695	555	4,000
435	Office Supplies	1,554	1,826	2,000
599	Other Charges	799	879	1,000
709	Data Processing Equipment	1,000	0	1,000
	TOTAL ADMINISTRATION	179,077	198,620	281,249
62000	HIGHWAY & BRIDGE MAINTENANCE			
144	Equipment Operators-Heavy	140,336	181,349	206,235
147	Truck Drivers	138,011	127,432	147,683
149	Laborers	69,995	97,689	170,920
169	Part-time Employees	9,356	43,885	63,611
186	Longevity Pay	4,811	6,060	6,360
187	Overtime Pay	27,748	34,496	50,000
196	InService Training	0	3,072	6,500
201	Social Security	30,111	38,368	49,773
204	State Retirement	31,121	36,787	56,930
205	Employee Health Insurance	80,365	101,748	139,944
206	Life Insurance	280	339	504
208	Dental Insurance	2,559	3,430	4,578
299	Other Fringe Benefits	8,110	5,159	5,815
351	Rentals	0	2,724	10,000
399	Other Contracted Services	26,100	46,613	700,000
403	Asphalt-Cold Mix	22,270	46,788	60,000
404	Asphalt-Hot Mix	1,218,264	925,822	1,000,000
405	Asphalt-Liquid	3,786	285,201	800,000
409	Crushed Stone	88,539	221,593	375,000
440	Pipe-Metal	33,868	33,508	50,000
443	Road Signs	7,604	14,906	15,000
444	Salt	0	5,747	10,000
445	Sand	0	0	1,000
455	Wood Products	3,300	0	5,000
499	Other Supplies & Materials	472	6,696	2,000
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	1,947,006	2,269,412	3,936,852

Highway Department
Fiscal Year 24-25

63100	OPERATION & MAINTENANCE OF EQUIPMENT			
142	Mechanics	37,033	48,481	79,061
186	Longevity Pay	368	220	500
187	Overtime Pay	233	4,023	3,000
201	Social Security	2,874	4,078	6,446
204	State Retirement	3,011	4,218	7,329
205	Employee Health Insurance	16,594	15,265	19,992
206	Life Insurance	62	65	72
208	Dental Insurance	626	544	654
299	Other Fringe Benefits	0	0	1,696
329	Laundry Service	2,123	47	2,200
412	Diesel Fuel	52,093	79,379	76,395
418	Equipment & Machinery Parts	73,419	83,519	75,000
425	Gasoline	20,261	25,561	29,672
433	Lubricants	5,755	6,156	6,000
450	Tires & Tubes	12,999	22,094	25,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	227,451	293,650	333,016
65000	OTHER CHARGES			
307	Communication	3,541	3,205	7,000
335	Maint. & Repair Services - Building	425	0	5,000
415	Electricity	4,119	4,442	5,500
434	Natural Gas	1,237	642	5,000
454	Water & Sewer	608	530	1,000
508	Premiums on Bonds	0	0	100
510	Trustee's Commission	33,247	30,816	35,000
511	Vehicle & Equipment Insurance	52,000	52,000	52,000
599	Other Charges	6,965	7,923	7,000
	TOTAL OTHER CHARGES	102,142	99,558	117,600
66000	EMPLOYEE BENEFITS			
188	Bonus Payments	0	0	0
201	Social Security	0	0	0
204	State Retirement	0	0	0
207	Medical Insurance	9,084	9,678	9,996
210	Unemployment Comp	2,610	4,016	6,500
513	Worker's Compensation	33,601	58,640	74,200
	TOTAL EMPLOYEE BENEFITS	45,295	72,334	90,696
68000	CAPITAL OUTLAY			
705	Bridge Construction	1,414,754	0	0
708	Communication Equipment	0	0	16,000
726	State Aid Projects	452,184	161,385	887,666
790	Other Equipment	706,292	439,478	1,000,000
799	Other Capital Outlay**	0	0	2,000,000
	TOTAL CAPITAL OUTLAY	2,573,230	600,863	3,903,666
	Total Expenditures	5,074,201	3,534,437	8,663,079

Highway Department
Fiscal Year 24-25

	Revenues Over Expenditures	340,668	614,796	-2,461,679
	Beginning Fund Balance 07/01	3,966,163	4,306,831	4,921,627
	Adjustment: Sale of Capital Assets	0		
	Ending Fund Balance 06/30	4,306,831	4,921,627	2,459,948



BILL LEE
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
NINTH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

LIZZETTE REYNOLDS
COMMISSIONER

June 27, 2024

Dear Director Step,

The Tennessee Investment in Student Achievement (TISA) Act passed in 2022, enacting a student-based funding formula that generates funding based on individual student need. The new funding formula generated more than one billion new dollars of state investment for students across Tennessee.

This letter and associated data file provide the **Final FY25 TISA allocation** for your district, building on six months of data verification and estimates.

FY25 TISA Allocation

Allocations in the table below include the **base, weighted and direct funding** generated by student data submitted by your district **averaged over all nine reporting periods of the 2023-24 school year**. This information was pulled on June 17, 2024, and reflects a full application of the **TISA Rules**. Additionally, a table has been included below to detail the split between state and local funds required by the formula, as well as your district's current maintenance of effort local funding level. In reviewing this information, please be mindful of the data caveats noted above your district's allocation table and in the district data files.

There are some key updates for FY25 to be aware of as your district reviews the final allocation:

- **Economically Disadvantaged Funding:** Students generated funding for the economically disadvantaged weight based on the following student classification codes: Direct Certification of economic disadvantage (J), Foster Care (FOS01), Homeless (H), Migrant (I) and Runaway (U). Students identified in the Medicaid eligibility pilot program for school nutrition who only met Medicaid Free or Medicaid Reduced criteria should have been coded as "MF" or "MR" and are not included in your Economically Disadvantaged ADM (ED ADM) for funding.

For some districts, economically disadvantaged counts for the current school year are lower than expected, potentially influenced by delayed timelines in certification of SNAP and TANF benefits. In recognition of these challenges, the state proactively processed automatic data appeals to ensure all districts were held harmless from the delayed certification timelines. **Unless a district requested otherwise, districts were funded at the higher ED ADM values between the 2023-24 school year or the 2022-23 school year. This provision only applied to the FY25 TISA allocations.**

- **English Learners and Characteristics of Dyslexia Funding:** For the 2024-25 school year, based on data generated in the 2023-24 school year, funding is allocated for all English Learner students who meet the EL Tier I-III definitions as outlined in TISA Rule and have an Individual Learning Plan (ILP) finalized in TN PULSE at their full ADM generated based on the student's enrollment date. If an EL student was enrolled in your district but transferred out prior to an ILP being established in TN PULSE, the district received credit for the student's EL ADM value in your district. These values are reflected in the allocations below and corresponding data files.

Similarly, 2024-25 school year funding is provided for all students who met the criteria for Characteristics of Dyslexia as defined in rule and have a finalized ILP-D in TN PULSE at full ADM generated based on the student's enrollment date.

District Data File

To be reviewed in combination with the table below, the department has uploaded a *FY25 Final Allocation TISA District File* to your TNShare EIS Administrator folder. Tabs within the file include the following information specific to your district:

- TISA Calculator – Includes application of the TISA rules to district data, a local contribution calculator, and required funds for existing educator salary increases pursuant to T.C.A. 49-3-105(e)
- Reporting Period Summary tab with averages by funding line and reporting period
- School Calculations tab includes funding amounts by school
- School Counts tab with averaged reporting periods by funding line
- ED Hold Harmless Tab includes final ED ADM counts for 2022-23, current ED ADM counts for 2023-24 and the higher of the two for application of the hold harmless provision
- District-submitted and state level input data:
 - Base Average Daily Membership (ADM) (also used for Small, Sparse, Concentrated Poverty, Post-Secondary Test, K-3 Literacy, and Charter)
 - Economically Disadvantaged ADM by student and school
 - Concentrated poverty school list from district Consolidated Funding Application in ePlan
 - Sparse calculation inputs of square miles by county
 - Special Education ADM by student and school
 - English Learner ADM by student and school with English Learner Tier
 - Characteristics of Dyslexia ADM by student and school
 - Career and Technical Education ADM (CTE ADM) by student and by course
 - **2024 3rd Grade ELA TCAP results by student by school**

Sincerely,

Lizzette Reynolds
Commissioner

TISA- FY25 Final Allocations

The table below includes the district's FY25 final TISA allocation and is subject to the following caveats and data notes:

- Students/Services reflect the average of each input as reported by districts across Reporting Periods 1-9.
- Funding amounts are reflective of the state's final FY25 budget.
- Allocations do not include outcomes funding, fast-growth funding, or other related grants that are determined at the end of the school year or in the upcoming year.
- Total allocations represent the combined value of state funds and local required funds under TISA.

TISA-FY25 Allocations				
District	Cumberland County		District ID	180
Element	Amount/Weight	Students/Services		Funding
BASE	\$7,075.00	6,733.12		\$47,636,806.24
WEIGHTS				
Economically Disadvantaged*	25%	3,458.44		\$6,117,111.08
Concentrated Poverty	5%	5,741.53		\$2,031,064.73
Small	5%	0.00		\$0.00
Sparse	5%	6,733.12		\$2,381,840.31
Unique Learning Need 1	15%	597.70		\$634,313.82
Unique Learning Need 2	20%	256.21		\$362,542.81
Unique Learning Need 3	40%	186.27		\$527,154.31
Unique Learning Need 4	60%	62.81		\$266,633.17
Unique Learning Need 5	70%	94.60		\$468,514.36
Unique Learning Need 6	75%	127.16		\$674,725.69
Unique Learning Need 7	80%	47.59		\$269,381.05
Unique Learning Need 8	100%	0.00		\$0.00
Unique Learning Need 9	125%	135.16		\$1,195,292.82
Unique Learning Need 10	150%	2.58		\$27,402.50
DIRECT				
K-3 Literacy	\$500.00	2,042.72		\$1,021,358.33
4 th Grade Supports	\$500.00	327.00		\$163,500.00
CTE	\$5,000.00	719.25		\$3,596,269.44
Post-Secondary Test	\$93.00 (per test)	953.26		\$88,652.89
Charter	\$504.20	0.00		\$0.00
OUTCOMES				
TBD				
TOTAL				\$67,462,563.55

*The ED ADM count and ED funding amount included in your district's TISA allocation reflects the application of the proactive data appeal for the Economically Disadvantaged weight. The Hold Harmless ED ADM is calculated based on the higher ED ADM value by school between the 2023-24 school year and the 2022-23 school year. Your district's actual reported ED ADM counts for the 2023-24 school year are shown in the table below.

TISA Actual 2023-24 ED ADM (For Comparison Purposes Only)			
District	Cumberland County		District ID
Element	Amount/Weight	Students/Services	Funding
Economically Disadvantaged	25%	3,458.44	\$6,117,111.08

TISA- FY25 Restricted Funds for Existing Educator Salary Increases

Pursuant to T.C.A. 49-3-105(e) and the appropriations act, \$125M of the base funds statewide has been designated for existing educator salary increases. For the 2024-25 school year, the minimum salary will be \$44,500. The table below includes the district's share of restricted funds for existing educator salary increases.

TISA FY25- RESTRICTED FUNDS FOR EXISTING EDUCATOR SALARY INCREASES		
District Base ADMs	/	6,733.12
Statewide Base ADMs		968,376.25
District % of Statewide Base ADMs	=	0.70%
District % of Statewide Base ADMs		0.70%
Existing Educator Salary Increase Restricted Funds	x	\$125,000,000.00
District Restricted Funds- Existing Educator Salary Increases	=	\$869,124.67

FY25 TISA State & Local Contributions

The calculator reflects the math in determining local contribution in alignment with law and rules, and includes the following:

- Calculation of Local Share: This represents the total funds generated statewide for the base and the weights with 30% of each being the collective total of the formula from local funding entities.
- Application of Fiscal Capacity: Final fiscal capacity values from CBER and TACIR have been averaged together and are included in your local contribution calculator.
- Calculation of Multi-System Contributions: If your district is in a multi-system county, this step determines the proportional share of funds generated for each the base and weights by a district compared to all systems within the county. If you are a single system county, then the percent will reflect 100%.
- Final Local Contributions: The calculator provides the final determination of local contribution. The bottom, righthand corner will display the total TISA allocation for the district and the respective split between local and state funds.

Maintenance of Effort: The TISA Act did not adjust the law concerning district's obligations under maintenance of effort. For reference, the currently budgeted funding level has been included here as well. The Maintenance of Effort amount will change when your district's FY25 budget is submitted to the state via ePlan.

FY25 TISA State & Local Contributions				
		BASE	WEIGHTS	
1. Calculation of Statewide Local Share				
Statewide Total		\$6,843,088,041.00		\$1,820,041,713.54
Multiply by Local Share %	x	30%	x	30%
Statewide Local Share	=	\$2,052,926,412.30	=	\$546,012,514.06
2. Application of County Fiscal Capacity				
Statewide Local Share		\$2,052,926,412.30		\$546,012,514.06
Cumberland County FY25 Fiscal Capacity	x	0.69%	x	0.69%
County Local Contribution (All Systems)	=	\$14,119,633.97	=	\$3,755,369.31
3. Multi-System County Calculation				
		Base Funds Generated		Weight Funds Generated
Cumberland County		\$47,636,806.24		\$14,955,976.65
All Systems within County Total	/	\$47,636,806.24	/	\$14,955,976.65
Cumberland County % of County Total Funds	=	100.00%	=	100.00%
Cumberland County % of County Total Funds		100.00%		100.00%
County Local Contribution (All Systems)	x	\$14,119,633.97	x	\$3,755,369.31
Cumberland County Local Contribution	=	\$14,119,633.97	=	\$3,755,369.31
4. Total Local Contribution				
Adding Local Contribution Totals		\$14,119,633.97	+	\$3,755,369.31
			=	\$17,875,003.28
Total Funding (Base, Weights, Direct)				\$67,462,563.55
			Local	\$17,875,003.28
			State	\$49,587,560.28
				\$49,498,907.38
(State Funding Excluding Post-Secondary Test*)				

Current FY24 District Maintenance of Effort	\$19,000,613.00
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*Pursuant to T.C.A. 49-3-105(d), please note that funds generated for the post-secondary test will be maintained and administered at the state level. These funds are reflected in the total state funds as being generated by TISA but will be administered by the department to relieve procurement and administration burden on districts.

Cumberland County, Tennessee

TISA Local Contribution Calculation

FY 24-25

Calculations based upon July, 2024 TISA

Allocation Report as prepared by the Tennessee Investment In Student Achievement

24-25

40000 Local Taxes

40110	Property Tax	\$	2,022,107
40120	Trustee's Collections Prior Year	\$	225,911
40130	Clerk & Master Collections	\$	108,155
40140	Interest & Penalty	\$	91,724

40200 Local Option Taxes

40210	Local Option Sales Tax	\$	16,455,212
40270	Business Tax	\$	5,871
40275	Mixed Drink Tax	\$	84,663
44120	Lease/Rentals	\$	7,719

Total Local Taxes \$ 19,001,362

TISA Required Funding \$ 19,000,613

General Purpose School Fund
Fiscal Year 24-25

44145	Sale of Surplus Materials	5,000	5,000	4,000
44146	E-Rate Funding			
44160	Retires' Insurance Payments			
44170	Miscellaneous Refunds	525,140	110,000	106,000
44500	NONRECURRING ITEMS			
44520	Line no longer active see 49700 for insurance			
44530	Sale of Equipment	600		
44540	Sale of Property			
44550	Resale of Materials - T&I House			
44560	Damages Recovered From Individuals	500	500	500
44570	Contributions & Gifts	15,000	15,000	15,000
	Other Local Revenues	14,000	14,000	14,000
	TOTAL OTHER LOCAL REVENUES	564,240	152,219	147,219
		Actual	Projected	Proposed
46000	STATE OF TENNESSEE	2022-2023	2023-2024	2024-2025
46500	STATE EDUCATION FUNDS			
46511	TISA	36,787,000	47,198,485	49,395,116
46515	Early Childhood Education	1,059,450	1,059,450	1,104,583
46530	Energy Efficient Schools Initiative			
46550	Driver Education			
46590	Other State Education	597,026	597,026	597,026
46591	Coordinated School Health	100,000	-	113,000
46592	Internet Connectivity			
46594	Family Resource Centers	29,611	-	-
46981	Safe Schools	199,605	-	-
46610	Career Ladder Program	100,000	100,000	95,000
46640	Vocational Equipment			
46790	Other Vocational			
46980	Other State Education			
46990	Other State Revenues			
	TOTAL STATE OF TENNESSEE	38,872,692	48,954,961	51,304,725

**Revised TISA Funding **

General Purpose School Fund
Fiscal Year 24-25

47100	FEDERAL GOVERNMENT	Actual	Projected	Proposed
47100	FEDERAL THROUGH STATE	2022-2023	2023-2024	2024-2025
47120	Adult Basic Education			
47139	Other Vocational			
47143	Ed. of the Handicapped Act-IDEA			
47304	Remote Technology Grant			
47309	Covid-19 Grant D Teacher Literacy Stipend Grant			
47401	American Resue Plan	114,192		-
47590	Other Federal through State			
47990	Other Direct Federal Revenue		333,000	-
	TOTAL FEDERAL GOVERNMENT	114,192	333,000	-
48130	Contributions			
48610	Citizen Group Donations	-		
48990	OTHER			
49000	Estimated Other Sources			
49600	Proceeds from Sale of Capital			
49700	Insurance Recovery			
49800	Operating Transfers			
	Total Other Sources	-	-	
	TOTAL REVENUES AND OTHER SOURCES	58,710,638	68,629,074	70,635,587
	Stepp/Farley			
Account No.	EXPENDITURES	Actual	Projected	Proposed
71100	REGULAR INSTRUCTION	2022-2023	2023-2024	2024-2025
116	Teachers	17,327,567	19,538,132	21,249,600
117	Career Ladder Program	50,700	50,700	45,000
128	Homebound Teacher	55,483	61,120	58,081
163	Educational Assistants	1,139,274	1,208,541	1,281,053

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188	Bonus Payments			
189	Other Salaries & Wages			
195	Certified Substitute Teachers	58,080	58,080	60,000
198	Non-Certified Substitutes	280,000	280,000	280,000
201	Social Security	1,446,699	1,621,538	1,757,491
204	State Retirement	1,606,135	1,472,180	2,033,833
206	Life Insurance	25,000	29,022	29,172
207	Medical Insurance	4,452,756	4,606,339	4,762,529
208	Dental Insurance	129,674	133,557	133,600
217	Retirement - Hybrid Stabilization	75,000	105,000	105,000
336	Maintenance & Repair Services			
399	Other Contracted Services	43,000	45,000	45,000
429	Instructional Supplies	294,520	289,883	304,377
449	Textbooks-bound	675,000	675,000	675,000
471	Software	95,200	104,720	115,192
499	Other Supplies & Materials	66,650	66,650	67,983
535	Fee Waivers - Free/Red. Lunch Students	12,000	10,000	10,000
599	Other Charges -			
722	Regular Instruction Equipment			
790	Other Equipment			
	TOTAL REGULAR INSTRUCTION	27,832,738	30,355,462	33,012,912
	Stepp/Farley			
71150	ALTERNATIVE SCHOOLS	Actual	Budget	Proposed
	INSTRUCTION AND SUPPORT	2022-2023	2023-2024	2024-2025
116	Teachers	167,856	215,817	238,279
117	Career Ladder	2,000	2,000	2,000
127	Extended Contract			
163	Teachers Assistants	17,400	18,458	19,196
201	Social Security	14,172	18,241	19,850
204	State Retirement	13,142	18,085	23,305
206	Life Insurance	243	269	269
207	Medical Insurance	45,070	64,190	66,115
208	Dental Insurance	1,451	1,650	1,650
399	Other Contracted Services	1,000	1,000	1,000
429	Instructional Supplies	5,000	5,000	5,000

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499	Other Supplies and Materials	1,000	1,000	1,000
524	Staff Development			
535	Fee Waiver F& R Lunch Students			
790	Other Equipment	1,000	1,000	1,000
	TOTAL ALTERNATIVE SCHOOL	269,334	346,710	378,664
	Holton	Actual	Projected	Proposed
71200	SPECIAL EDUCATION INSTRUCTION	2022-2023	2023-2024	2024-2025
116	Teachers	2,048,941	3,018,199	3,279,000
117	Career Ladder Program	4,000	4,000	7,000
128	Homebound Teachers	57,449	62,045	58,605
163	Educational Assistants	517,315	601,806	675,878
171	Speech pathologists	51,886	123,447	-
189	Other Salaries & Wages	-	21,084	21,928
195	Certified Substitute Teachers	3,000	20,000	20,000
198	Non-Certified Substitutes	43,200	20,000	36,562
201	Social Security	208,523	294,486	311,894
204	State Retirement	216,127	263,762	359,524
206	Life Insurance	3,619	5,332	5,192
207	Medical Insurance	744,539	932,875	1,047,273
208	Dental Insurance	22,388	31,030	31,030
217	Retirement - Hybrid Stabilization	12,500	15,555	16,725
312	Contracts With Private Agencies			
336	Maintenance & Repair Services-	200	200	200
399	Other contracted services			
429	Instructional Supplies & Materials	13,350	11,100	11,100
499	Other Supplies & Materials	7,500	1,000	1,000
599	Other Charges			
725	Special Education Equipment	1,500	1,500	5,000
	TOTAL SPECIAL EDUCATION	3,956,037	5,427,421	5,887,909
	INSTRUCTION			
	Eldridge	Actual	Projected	Proposed
71300	CAREER AND TECHNICAL EDUCATION	2022-2023	2023-2024	2024-2025
116	Teachers	2,289,000	2,472,120	3,477,000
117	Career Ladder Program	2,000	2,000	4,000
163	Inventory Clerk			26,000
195	Certified Substitute Teachers	8,000	8,000	19,050
198	Non-certified Substitutes	36,250	36,250	45,625
201	Social Security	178,723	196,472	273,233
204	State Retirement	193,130	179,778	315,205

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206	Life Insurance	3,935	4,140	4,200
207	Medical Insurance	474,386	603,580	621,687
208	Dental Insurance	13,855	15,025	15,352
217	Retirement - Hybrid Stabilization	8,176	10,800	11,589
336	Maintenance & Repair Services	20,000	20,000	40,000
355	Travel	18,000	20,000	25,000
399	Other Contracted Services	62,350	62,350	102,350
429	Instructional Supplies & Materials	40,000	50,000	70,000
448	T & I Construction Materials			
449	Textbooks - Not incl. in 71100	20,000	30,000	40,000
499	Other Suppl. & Materials	1,200	4,000	4,000
599	Other Charges	5,000	5,000	7,000
706	Building Construction	25,000	50,000	50,000
730	CTE Instruction Equipment	30,000	30,000	40,000
	TOTAL CTE			
	EDUCATION INSTRUCTION	3,429,005	3,799,515	5,191,292
	Maddox/Bray	Actual	Projected	Proposed
71400	Student Body Education Program	2022-2023	2023-2024	2024-2025
188	Bonus Payments			
189	Other Salaries and Wages	520,000	546,000	589,960
201	Social Security	39,780	42,917	45,132
204	State Retirement	52,000	56,100	53,096
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
217	Retirement - Hybrid Stabilization	3,222	3,222	3,500
399	Other Contracted Services			
429	Instructional Supplies & Materials			
499	Other Supplies & Materials	25,500	25,500	25,500
599	Other Charges	7,500	7,500	7,500
790	Other Equipment			
	TOTAL STUDENT BODY EDUCATION PROGRAM	648,002	681,239	724,688

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	Magnusson			
72000	SUPPORT SERVICES			
		Actual	Projected	Proposed
72110	ATTENDANCE	2022-2023	2023-2024	2024-2025
105	Administrator SIS	65,800	71,064	74,297
117	Career Ladder			
161	Secretary	40,166	42,608	45,635
201	Social Security	8,106	8,828	9,175
204	State Retirement	8,931	8,508	10,680
206	Life Insurance	105	105	105
207	Medical Insurance	20,945	21,574	22,717
208	Dental Insurance	655	655	655
217	Ret-Hybrid Stabalization			
355	Travel			
471	Software	60,000	60,000	72,000
499	Other Supplies & Materials	2,000	2,500	3,000
524	Staff Development Training	5,000	5,000	5,000
599	Other Charges			
704	Attendance Equipment			
	TOTAL ATTENDANCE	211,708	220,842	243,264
	Polson	Actual	Projected	Proposed
72120	HEALTH SERVICES/CSH	2022-2023	2023-2024	2024-2025
105	Director of CSH	61,260	66,822	69,354
131	Medical Personnel	409,011	429,625	446,810
169	Part time personnel	25,000	25,000	27,500
189	Other Salaries and Wages			54,195
201	Social Security	37,888	37,978	39,487
204	Retirement	40,044	39,048	45,338
206	Life Insurance	648	648	648
207	Medical Insurance	115,332	118,792	122,356
208	Dental Insurance	4,250	4,250	4,250
355	Travel	280	300	2,000
399	Other Contracted Services	12,500	14,800	16,800
413	Medical Supplies	8,500	10,000	10,000

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499	Other Suppl. & Materials - Office	2,000	5,000	18,000
524	Staff Development	4,800	4,800	5,800
599	Other Charges	5,000	2,000	14,933
735	Health Equip.	4,000	8,500	37,500
	TOTAL HEALTH SERVICES	730,513	767,563	914,970
	Stepp/Farley	Actual	Projected	Proposed
72130	OTHER STUDENT SUPPORT	2022-2023	2023-2024	2024-2025
117	Career Ladder Program	1,000	1,000	2,500
123	Guidance Personnel	647,502	985,176	1,039,360
124	Psychological Personnel	212,770	492,106	485,587
170	Security Coordinator	81,081	89,658	91,908
201	Social Security	67,288	119,871	123,689
204	State Retirement	74,146	111,595	145,742
206	Life Insurance	1,650	1,650	1,650
207	Medical Insurance	197,499	272,538	280,714
208	Dental Insurance	7,700	8,700	8,700
217	Retirement - Hybrid Stabilization	6,200	6,200	6,200
309	Contracts With Other Govt. Agencies			
322	Evaluation & Testing	32,000	32,000	22,000
355	Travel	560	600	600
471	Software	7,854	8,246	8,246
499	Other Supplies & Materials	2,500	4,000	4,500
524	In-Service/Staff Development	3,000	4,500	4,500
599	Other Charges	3,500	3,500	3,500
	TOTAL OTHER STUDENT SUPPORT	1,346,249	2,141,340	2,229,397
	Stepp/Farley	Actual	Projected	Proposed
72210	REGULAR INSTRUCTIONAL SUPPORT	2022-2023	2023-2024	2024-2025
105	Supervisor/Director	209,707	314,298	324,686

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116	Teachers			
117	Career Ladder Program	6,000	5,000	5,000
127	Career Ladder Extended Contracts			
129	Librarians	459,965	511,389	539,515
138	Instr. Computer Personnel			
161	Secretary			
201	Social Security	50,621	63,548	66,494
204	State Retirement	46,319	58,405	78,228
206	Life Insurance	736	740	828
207	Medical Insurance	140,471	151,092	155,625
208	Dental Insurance	3,784	3,784	3,734
308	Consultants - Speakers	6,000	6,000	6,000
336	Maintenance & Repair Services			
355	Travel	8,814	9,255	9,255
399	Other Contracted Services	11,000	11,000	11,000
432	Library Books/Media - All Schools	119,000	122,500	122,500
471	Software	37,400	37,400	41,140
499	Other Supplies & Materials - Office	2,000	2,500	2,500
524	Staff Development	82,000	82,000	82,000
599	Other Charges			
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,183,817	1,378,912	1,448,505
	Holton	Actual	Projected	Proposed
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2022-2023	2023-2024	2024-2025
105	Supervisor/Director	88,747	94,655	100,174
117	Career Ladder Program	2,000	2,000	1,000
124	Psychological Personnel	140,524	140,124	150,708
127	Career Ladder Extended Contracts			
161	Secretary(s)	49,200	52,191	54,808
162	Clerical Personnel	27,160	29,088	30,834
189	Other Salaries and Wages	207,986	220,207	242,421
201	Social Security	39,445	41,177	44,366
204	State Retirement	43,767	32,753	56,715
206	Life Insurance	481	546	646
207	Medical Insurance	105,598	125,650	129,420
208	Dental Insurance	2,913	3,312	3,639
217	Ret-Hybrid Stabalization			
308	Consultants			
336	Maintenance & Repair Services	-	2,000	2,000
355	Travel - All SPED personnel	10,854	5,000	12,000
399	Other Contracted Services	76,000	50,000	300,000

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499	Other Supplies & Materials	1,800	2,000	2,500
524	In-Service/Staff Development			
599	Other Charges	-	-	
725	Special Education Equipment			
790	Other Equipment	-	-	
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	796,474	800,705	1,131,230
	Eldridge	Actual	Projected	Proposed
72230	CAREER AND TECHNICAL EDUCATION	2022-2023	2023-2024	2024-2025
	CTE PROGRAM			
105	Vocational Director	88,756	99,345	102,068
117	Career Ladder	500	-	-
162	Clerical Personnel	50,667	53,509	54,808
189	Other Salaries and Wages	118,935	201,827	214,467
201	Social Security	20,662	23,040	28,408
204	State Retirement	22,983	21,621	33,284
206	Life Insurance	255	255	300
207	Medical Insurance	56,023	75,704	77,975
208	Dental Insurance	1,400	1,400	1,633
217	Retirement - Hybrid Stabilization	1,095	1,095	1,095
355	Travel	2,240	2,700	5,000
499	Other Supplies & Materials	1,000	1,500	1,500
524	In-Service/Staff Development	45,000	55,000	65,000
599	Other Charges	2,800	2,800	2,000
	TOTAL VOCATIONAL PROGRAM	412,316	539,795	587,537
	Farley			
Account No.	EXPENDITURES	Actual	Projected	Proposed
72250	TECHNOLOGY	2022-2023	2023-2024	2024-2025
105	Director	70,245	77,307	80,399
120	Computer Technical Personnel			
138	Computer Technical Personnel	378,960	402,001	440,252
161	Secretary			
201	Social Security	34,364	36,667	39,830
204	State Retirement	35,936	38,345	48,147
206	Life Insurance	388	388	388
207	Medical Insurance	79,448	81,831	84,286
208	Dental Insurance	3,091	3,091	3,091

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320	Due and Memberships	250	250	270
336	Maintenance & Repair Services	55,000	55,000	55,000
350	Internet Connectivity	100,067	116,674	128,341
399	Other Contracted Services	15,000	15,000	15,000
470	Cabling	120,000	120,000	-
471	Software	55,870	71,428	74,999
524	Staff Development	5,000	5,000	7,000
722	Regular Instruction Equipment	543,125	555,700	565,200
	TOTAL TECHNOLOGY	1,496,745	1,578,682	1,542,204
	Bray/McCartney	Actual	Projected	Proposed
72310	BOARD OF EDUCATION	2022-2023	2023-2024	2024-2025
191	Board Fees - 9 Board Members	28,800	28,800	28,800
201	Social Security	2,500	3,000	2,203
204	State Retirement	1,500	1,584	2,304
206	Life Insurance			
207	Medical Insurance	300,000	309,000	309,000
208	Dental Insurance	3,000	3,000	-
210	Unemployment Compensation	15,000	15,000	15,500
305	Audit Services - CPA	16,000	16,000	25,000
320	Dues & Memberships - TSBA	20,000	21,250	23,000
331	Legal Services - Attorney	50,000	50,000	50,000
355	Travel	28,500	30,500	31,000
399	Other Contracted Services	7,000	7,000	7,500
499	Other Supplies & Materials	500	600	600
508	Premium on Corporate Surety Bonds	350	350	350
510	Trustee's Commission	375,000	375,000	375,000
513	Workman's Compensation	257,113	287,996	359,890
599	Other Charges	3,000	5,000	6,000
	TOTAL BOARD OF EDUCATION	1,108,263	1,154,080	1,236,147
	Stepp/McCartney	Actual	Projected	Proposed
72320	OFFICE OF THE SUPERINTENDENT	2022-2023	2023-2024	2024-2025

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101	Director	107,000	115,560	118,560
117	Career Ladder			
161	Secretary(s)	83,226	88,286	93,583
187	Overtime Pay			
189	Other Salaries and Wages			
201	Social Security	14,552	15,823	16,229
204	State Retirement	15,956	15,369	18,859
206	Life Insurance	175	175	175
207	Medical Insurance	29,004	29,874	31,771
208	Dental Insurance	1,078	1,078	1,078
320	Dues & Memberships	16,500	16,500	16,500
348	Postal Charges - Central Office	2,500	2,500	2,500
355	Travel	9,000	10,000	10,000
399	Other Contracted Services -	48,250	15,500	15,500
435	Office Supplies	1,920	3,000	3,000
499	Other Supplies and Materials	7,500	15,000	16,000
701	Administration Equipment	900	500	500
	TOTAL OFFICE OF SUPERINTENDENT	337,561	329,165	344,256
	Stepp/Farley	Actual	Projected	Proposed
72410	OFFICE OF THE PRINCIPAL	2022-2023	2023-2024	2024-2025
104	Principals	1,026,759	1,114,444	1,143,239
117	Career Ladder Program	4,000	4,000	6,000
139	Assistant Principals	1,000,400	1,091,236	922,831
161	Secretaries	800,100	840,425	890,851
162	Clerical Personnel	344,500	361,863	383,575
201	Social Security	249,639	261,016	256,007
204	State Retirement	275,679	250,861	297,998
206	Life Insurance	4,240	4,240	4,240
207	Medical Insurance	640,016	659,216	687,047
208	Dental Insurance	21,000	21,000	21,000
217	Retirement - Hybrid Stabilization	900	1,000	1,356
355	Travel			
499	Other supplies and materials	7,000	7,920	7,920
524	Staff Development	12,000	12,000	12,000
599	Other Charges			

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TOTAL OFFICE OF THE				
PRINCIPAL		4,386,233	4,629,221	4,634,063
Bray		Actual	Projected	Proposed
72510	Fiscal Service	2022-2023	2023-2024	2024-2025
105	Director	52,311	154,500	171,803
127	Career Ladder Extended Contracts			
139	Assistants			
161	Secretaries			
162	Clerical Personnel	47,500	50,138	96,626
201	Social Security	7,635	15,655	20,535
204	State Retirement	8,000	16,371	23,488
206	Life Insurance	45	144	144
207	Medical Insurance	13,160	25,325	26,085
208	Dental Insurance	520	1,000	1,307
320	Dues and Memberships	360	360	360
355	Travel			
435	Office Supplies	480	600	720
471	Software	29,350	30,818	33,899
499	Other supplies and materials	300	300	300
524	Staff Development	2,200	4,400	7,500
599	Other Charges			
	TOTAL			
	FISCAL SERVICES	161,861	299,610	382,766
	Jolley/Bray	Actual	Projected	Proposed
72520	Human Resources\Personnel	2022-2023	2023-2024	2024-2025
105	Directors	55,462	62,000	65,073
117	Career Ladder			
161	Secretaries	42,700	45,296	48,485
162	Clerical Personnel			
201	Social Security	7,509	8,208	8,687
204	State Retirement	7,853	8,584	9,936
206	Life Insurance	45	45	60
207	Medical Insurance	16,380	16,871	17,378
208	Dental Insurance	670	670	670
217	Retirement - Hybrid Stabilization			
320	Dues and Memberships	250	250	300
355	Travel		1,000	1,500
399	Contracted Services - Other	24,890	5,000	12,000
435	Office Supplies	1,400	1,540	1,540
471	Software	26,455	56,228	56,228

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499	Other supplies and materials	1,000	1,200	1,200
524	Staff Development	2,500	3,000	3,000
599	Other Charges	900	900	900
	TOTAL			
	Human Resources	188,014	210,792	226,957
	Kington	Actual	Projected	Proposed
72610	OPERATION OF PLANT	2022-2023	2023-2024	2024-2025
166	Custodial Personnel	1,475,146	1,609,246	1,705,801
189	Other Salaries and Wages	25,000	25,000	25,000
201	Social Security	112,849	123,107	132,406
204	State Retirement	118,012	128,740	149,258
206	Life Insurance	1,662	1,890	1,890
207	Medical Insurance	387,000	481,187	495,623
208	Dental Insurance	16,010	18,700	18,700
307	Communication - Phone - All Schools	82,000	85,000	86,000
328	Janitorial Services	35,000	35,000	35,000
347	Pest Control	30,000	30,000	30,000
359	Disposal	50,000	50,000	50,000
363	Landfill			
399	Other Contracted Services	120,000	125,000	137,500
410	Custodial Supplies	216,000	237,600	261,360
415	Electricity	1,745,065	1,745,065	1,832,318
434	Natural Gas	250,000	260,000	260,000
451	Uniforms	5,000	5,000	5,000
454	Water & Sewer	224,000	246,000	246,000
502	Building & Contents Insurance	499,590	549,549	648,454
524	In-Service/Staff Development	2,000	2,000	2,000
699	Other Debt Service			
720	Plant Operation Equipment	30,000	30,000	30,000
	TOTAL OPERATION OF PLANT	5,424,333	5,788,084	6,152,310
	Kington	Actual	Projected	Proposed
72620	MAINTENANCE OF PLANT	2022-2023	2023-2024	2024-2025
105	Supervisor/Director	61,775	72,847	76,891
161	Secretary	62,500	66,300	70,278
167	Maintenance Personnel	475,000	556,878	584,721
169	Part-time Personnel	-	25,000	25,000
201	Social Security	45,845	55,158	57,902
204	State Retirement	43,583	55,682	64,566
206	Life Insurance	385	430	501
207	Medical Insurance	95,422	109,744	113,037

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208	Dental Insurance	3,919	4,246	4,575
307	Communication (cell phones)	7,500	6,500	6,500
334	Maintenance Agreement (Septic)	9,600	20,400	20,400
335	Maintenance & Repair Services	2,180,000	2,485,000	3,299,000
399	Other Contracted Services	48,000	48,000	48,000
418	Equipment & Machinery Parts	26,000	31,200	31,200
420	Lawn Care Supplies	20,000	25,000	27,500
459	Drainage and Septic materials	48,000	50,800	60,960
471	Software	8,900	10,235	11,258
468	Chemicals	3,000	3,500	3,500
499	Other Supplies & Materials	50,000	55,000	60,500
524	In-Service/Staff Development	5,000	5,000	5,000
599	Other Charges	100,000	100,000	100,000
701	Administrative Equipment	132,280		
712	HVAC Equipment	250,000	300,000	360,000
717	Maintenance Equipment	60,000	60,000	30,000
	TOTAL MAINTENANCE OF			
	PLANT	3,736,709	4,146,920	5,061,290
	Martin	Actual	budget	Proposed
72710	TRANSPORTATION	2022-2023	2023-2024	2024-2025
105	Supervisor/Director	61,320	65,720	69,985
142	Mechanics	249,550	271,609	287,906
187	Overtime			
146	Bus Drivers	1,310,300	1,376,339	1,458,919
162	Clerical Personnel	51,530	54,663	65,416
164	Bus Attendant			
188	Bonus Payments	26,250	30,000	30,000
189	Other Salaries & Wages	73,082	77,525	86,882
201	Social Security	135,560	143,503	152,932
204	State Retirement	141,763	150,069	174,922
206	Life Insurance	1,800	2,525	2,525
207	Medical Insurance	398,489	525,712	541,483
208	Dental Insurance	16,985	20,252	25,000

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307	Communications (cell phones)			
338	Maint/Repairs Vehicles	10,000	10,000	10,000
355	Travel	-	1,500	1,500
399	Other Contracted Services	23,500	30,000	30,000
418	Equipment & Machinery Parts	10,000	10,000	10,000
425	Fuel	410,026	420,000	420,000
433	Lubricants	12,000	16,500	20,000
435	Office Supplies	1,200	1,200	1,200
450	Tires & Tubes	30,000	38,500	40,000
453	Vehicle Parts	105,000	105,000	105,000
471	Software	10,000	11,000	11,500
499	Other Supplies & Materials	6,750	7,500	8,000
524	Staff Development/ Training	5,000	5,000	5,000
599	Other Charges	14,000	2,000	2,000
729	Transportation Equipment - Buses	380,367	555,740	831,000
	TOTAL TRANSPORTATION	3,484,472	3,931,857	4,391,170
72905	American Rescue Plan	Actual	Budget	Proposed
		2022-2023	2023-2024	2024-2025
188	Bonus Payments	6,000		
201	Social Security	460		
204	State Retirement	330		
599	Other charges	107,402		
	Total American Rescue Bray	114,192		
73300	COMMUNITY SERVICES	Actual	Projected	Proposed
		2022-2023	2023-2024	2024-2025
105	Coordinator-Homeless & FRC	35,405	39,132	44,114
189	Other Salaries and Wages	63,000	66,830	70,840
201	Social Security	7,528	8,106	8,794
204	Retirement	7,872	8,477	10,059
206	Life Insurance	66	66	66
207	Medical Insurance	17,000	17,510	18,035
208	Dental Insurance	653	653	653
355	Travel	1,500	1,500	1,500
399	Other Contracted Services			

General Purpose School Fund
Fiscal Year 24-25

422	Food Supplies	2,000	2,000	2,000
499	Other Supplies and Materials	1,500	1,500	1,500
535	Fee Waiver (Clothing, Shoes, school supplies)	14,000	14,000	15,000
599	Other Charges	500	500	500
	TOTAL COMMUNITY SERVICES	151,024	160,274	173,061
	K.Hobby	Actual	Projected	Proposed
73400	PRESCHOOL	2022-2023	2023-2024	2024-2025
105	Director			
116	Teachers	633,640	691,175	674,954
117	Career Ladder Program	1,000	1,000	1,000
163	Educational Assistants	247,311	262,348	260,088
189	Other Salaries and Wages			
195	Substitute Teachers - Certified	4,457	4,457	4,457
198	Substitute Teachers - Non certified	26,228	26,228	26,228
201	Social Security	69,817	75,368	73,955
204	Retirement	67,723	69,370	83,504
206	Life Insurance	1,226	1,226	1,226
207	Medical Insurance	230,000	236,900	224,007
208	Dental Insurance	6,832	7,840	7,840
217	Retirement - Hybrid Stabilization			
355	Travel			
399	Contracted Services			
429	Instructional Supplies and Materials	10,000	46,000	10,000
499	Other Supplies and Materials	1,200	1,200	1,200
524	In-service/Staff Development			
599	Other Charges			
722	Instructional Equipment			
	TOTAL PRESCHOOL	1,299,434	1,423,111	1,368,458
	Bray			
76000	CAPITAL OUTLAY	Actual	Projected	Proposed
		2022-2023	2023-2024	2024-2025
76100	REGULAR CAPITAL OUTLAY			
307	Communications			
321	Engineering Services	80,000	100,000	100,000
331	Legal Services			
706	Building Construction	65,554	-	-
707	Building Improvements	407,500		407,500
715	Land			
724	Site Development			
799	Other Capital Outlay	130,000	135,000	150,000
	Total Capital Outlay	683,054	235,000	657,500

**Revised TISA Funding **

General Purpose School Fund
Fiscal Year 24-25

82130	DEBT SERVICE			
620	Principal on Debt	288,372	24,328	
82230	DEBT SERVICE			
620	Interest on Debt	4,524	61	
	Total Debt Service	292,896	24,389	
99100	TRANSFERS			
590	Transfers Out	1,000,000		
	Total Transfers Out	1,000,000		
	GRAND TOTAL EXPENDITURES	64,680,985	70,370,688	77,920,550
	Difference in Revenues and Expenditures	(5,970,346)	(1,741,614)	(7,284,963)
	Fund Balance	Actual	Projected	Proposed
		2022-2023	2023-2024	2024-2025
	Excess of Revenues and Other Sources			
	Over (Under) Expenditures and Other Uses	(5,970,346)	(1,741,614)	(7,284,963)
	Beginning Fund Balance	13,335,957	13,121,366	11,379,752
	Ending Fund Balance/Reserves	13,121,366	11,379,752	4,094,789

142 School Federal Programs
Budget Summary for 2024-2025

Career and Technical Education-CTE Perkins Basic \$153,400.89

CTE equipment, instructional supplies and materials, industry credentials, student and staff club competition travel, and professional development for CTE staff.

Special Education (IDEA Preschool and Part B)(ARP IDEA Preschool and Part B)
\$1,804,125

-IDEA Preschool 911 (3 and 4 year old preschool with special needs) \$58,487.00

Special Education instructional supplies and materials, other supplies and materials, special education equipment, travel and staff development cost.

-IDEA Part B 901 (PreK through age 22 with special needs) \$1,745,638.00

24 teacher assistants, 2 Behavior Specialist, 3.5 Compliance Coordinators, and 1 Diagnostician salaries and benefits, special education equipment, instructional supplies and materials, other supplies and materials, maintenance repair and services, travel, in-service and staff development, and contracted services.

-TEIS Baby Birds (18 months to 36 months) \$182,520.00

2.0 Teacher and 4.0 teacher assistants, salary and benefits, contracted with private agencies, maintenance and repair services, instructional supplies and materials, other supplies and materials, special education equipment, travel, inservice/staff development.

FY25 Federal Programs: \$12,622,940.98

-Consolidated Administration – \$463,360.00

Funds support the cost to administer Federal Programs: directors, bookkeepers, secretaries, supplies.

-Title I – \$1,592,730.00

Funds support improving academic achievement for disadvantaged students in nine elementary schools and Phoenix High School, supplemental interventionists and assistants, instructional facilitators, professional development, tutoring, software, hardware, parental involvement programs, homeless student support, foster care transportation.

-Title II – \$430,062.46

Funds support preparing, training and recruiting high quality teachers and principals: 3.8 instructional coaches, staff development, mentor teacher program. Title IV funds are transferred to support the instructional coaching program and are reflected in the total for Title II.

-Title III – \$21,143.25

Funds support language instruction for limited English proficient, immigrant students: instructional equipment, supplies and professional development for ESL personnel.

-ATSI_23 – \$75,000.00

Funds support improving academic achievement for the SWD subgroup at Stone Elementary School, which was identified as an Additional Targeted Support and Intervention (ATSI) school based on TCAP data.

-ESSER 3.0 - \$9,878,398.62 (as of May 17, 2024)

Funds related to preventing, preparing for, and responding to COVID-19 while addressing learning loss resulting from the COVID-19 pandemic.

-ARP Homeless 1.0- \$36,659.08 (as of May 17, 2024)

Funds support the identification, enrollment, participation, and success of children and youth experiencing homelessness and to provide them with wrap-around services in light of the COVID-19 pandemic.

-ARP Homeless 2.0 - \$63,487.87 (as of May 17, 2024)

Funds support the identification, enrollment, participation, and success of children and youth experiencing homelessness and to provide them with wrap-around services in light of the COVID-19 pandemic.

-Homeless System Navigator - \$62,099.70 (as of May 17, 2024)

Funds support the identification, enrollment, participation, and success of children and youth experiencing homelessness and to provide them with wrap-around services in light of the COVID-19 pandemic.

**FY25 Consolidated Application Approval for IDEA/ESEA
School Year 2024-25**

LEA # 00180

LEA Name (Legal Name of Agency): Cumberland County Schools

LEA # <u>180</u>	LEA Name (Legal Name of Agency): Cumberland County Schools	
LEA Legal Making Address		
Street Address: 368 Fourth Street		
City: Crossville	State: TN	Zip: 38555

Consolidated Project begins July 1, 2024 and ends June 30, 2025.

The facts, figures, and representations made in this application, including exhibits, attachments, and assurances herein, are true and correct to the best of my knowledge.

The Board of Education has reviewed and approved this project year application for filing.

This action is recorded in the official minutes of the Agency's Board meeting held on the date entered below:

**May 23, 2024
Board Meeting Date**



Director of Schools (Signature)

William G. Stepp
Director of Schools (Print Name)

10.5.24



Board of Education Official (Signature)

Teresa Boston
Board of Education Official (Print Name)

10.5.24

Cumberland County School Nutrition Program (143)
 Central Cafeteria Fund
 Statement of Proposed Operations For the Fiscal Year Ending June 30, 2025

Account #	Description	2022-2023 Audited	2023-2024 Expected Year End	2024-2025 Proposed
	<u>Estimated Revenues</u>			
43000	<u>Charges for Current Services</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 225,225	\$ -	\$ -
43522	Lunch Payments - Adults	\$ 54,736	\$ 62,315	\$ 64,185
43523	Breakfast Payments - Children	\$ -	\$ -	\$ -
43523	Breakfast Payments - Adults	\$ 6,889	\$ 6,695	\$ 7,030
43525	A la Carte Sales	\$ 314,493	\$ 295,946	\$ 325,540
43990	<u>Other Charges for Services</u>			
	Banquet - Other Charges	\$ 10,298	\$ 15,550	\$ 17,105
	Total Charges for Services	\$ 611,641	\$ 380,506	\$ 413,860
44000	<u>Other Local Revenues</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 18,542	\$ 19,341	\$ 15,575
44170	Miscellaneous Refunds	\$ 18,705	\$ 20,975	\$ 23,075
44570	Gifts & Contributions	\$ -	\$ -	\$ -
	Total Other Local Revenue	\$ 37,247	\$ 40,316	\$ 38,650
46000	<u>State of Tennessee</u>			
46500	<u>State Education Funds</u>			
46520	State Matching	\$ 43,350	\$ 45,187	\$ 45,500
46980	Other State Grants	\$ -	\$ -	\$ -
	Total State of Tennessee	\$ 43,350	\$ 45,187	\$ 45,500
47000	<u>Federal Government</u>			
47100	<u>Federal Through State</u>			
47111	Federal Reimbursement via State - Lunch	\$ 3,441,857	\$ 3,594,515	\$ 4,565,645
47112	USDA Foods - Commodities	\$ 554,263	\$ 408,525	\$ 500,000
47113	Federal Reimbursement via State - Breakfast	\$ 1,594,904	\$ 1,784,950	\$ 2,381,190
47114	Snack)	\$ 503,742	\$ 701,376	\$ 876,720
47590	Other Federal Through State	\$ -	\$ -	\$ -
47301	COVID-19 Grant #1	\$ -	\$ -	\$ -
	Total Federal Government	\$ 6,094,766	\$ 6,489,366	\$ 8,323,555
48000	<u>Other Governments and Citizens Groups</u>			
48600	<u>Citizens Groups</u>			
48610	Donations	\$ -	\$ -	\$ -
	Other	\$ 60,617	\$ 5,000	\$ -
	Total Other Government and Citizens Groups	\$ 60,617	\$ 5,000	\$ -
	Total Estimated Revenues	\$ 6,847,621	\$ 6,960,375	\$ 8,821,565

Cumberland County School Nutrition Program (143)
 Central Cafeteria Fund
 Statement of Proposed Operations (continued)

Account #	Description	2022-2023 Audited	2023-2024 Expected Year End	2024-2025 Proposed
	<u>Estimated Expenditures</u>			

73000	Operation of Non-Instructional Services			
73100	Food Service			
105	Supervisor/Director (Classified)	\$ 64,814	\$ 73,598	\$ 77,307
119	Bookkeeper	\$ 98,866	\$ 108,560	\$ 110,805
165	Cafeteria Personnel	\$ 1,967,571	\$ 1,998,950	\$ 2,597,742
167	Maintenance Personnel	\$ 87,428	\$ 125,228	\$ 153,892
186	Longevity Pay	\$ 18,023	\$ 21,706	\$ 23,184
189	Other Salaries and Wages	\$ 28,347	\$ 35,075	\$ 40,057
201	Social Security	\$ 172,388	\$ 180,778	\$ 229,729
204	State Retirement	\$ 109,090	\$ 120,525	\$ 128,965
206	Employee Insurance-Life	\$ 1,206	\$ 1,299	\$ 1,405
207	Employee Insurance-Health	\$ 350,073	\$ 363,536	\$ 385,063
208	Employee Insurance-Dental	\$ 13,996	\$ 13,828	\$ 14,052
210	Unemployment Compensation	\$ 1,088	\$ -	\$ 3,500
307	Communication	\$ 7,746	\$ 7,405	\$ 7,775
336	Maintenance & Repair Services-Equipment	\$ 14,999	\$ 15,000	\$ -
337	Maintenance & Repair Services-Office Equip	\$ 1,773	\$ 2,625	\$ 2,755
347	Pest Control	\$ 4,515	\$ 4,570	\$ 4,800
354	Transportation-Commodity Delivery	\$ 11,954	\$ 7,619	\$ 8,000
355	Travel	\$ 972	\$ 1,400	\$ 1,500
359	Disposal Fees	\$ 35,542	\$ 37,000	\$ 38,850
399	Other Contracted Services	\$ 41,238	\$ 35,344	\$ 38,880
418	Equipment and Machinery Parts	\$ 53,955	\$ 53,365	\$ 56,035
422	Food Supplies	\$ 3,217,237	\$ 3,630,287	\$ 4,028,710
435	Office Supplies	\$ 10,510	\$ 8,789	\$ 9,230
451	Uniforms	\$ 4,770	\$ 6,607	\$ 8,925
469	USDA Foods - Commodities	\$ 554,263	\$ 408,525	\$ 500,000
499	Other Supplies and Materials	\$ 283,453	\$ 248,814	\$ 268,720
524	In-Service Training	\$ 19,237	\$ 22,550	\$ 24,805
599	Other Charges	\$ 13,985	\$ 25,725	\$ 35,295
710	Food Service Equipment	\$ 559,890	\$ 235,000	\$ 20,000
	Total Estimated Expenditures	\$ 7,748,929	\$ 7,793,708	\$ 8,819,981
	<i>Encumbrances (Difference from previous and current)</i>	\$ 553,865		
	Total Expenditures Obligated	\$ 8,272,564		

**Cumberland County School Nutrition Program (143)
Central Cafeteria Fund
Statement of Proposed Operations (continued)**

Account # Description	2022-2023	2023-2024	2024-2025
	Audited	Expected Year End	Proposed
Total Estimated Revenues	\$ 6,847,621	\$ 6,960,375	\$ 8,821,565
Total Estimated Expenditures	\$ 7,748,929	\$ 7,793,708	\$ 8,819,981
Excess of Estimated Revenues Over/(Under) Estimated Expenditures	\$ (901,308)	(833,333)	1,584
Beginning Fund Balance, July 1	\$ 3,950,959	\$ 2,320,075	\$ 1,486,742
Difference of Revenues and Expenditures	\$ (901,308)	(833,333)	1,584
Encumbrances	\$ (729,576)	\$ -	\$ -
Ending Fund Balance. June 30	\$ 2,320,075	\$ 1,486,742	\$ 1,488,326

Debt Service Fund
Fiscal Year 24-25

Cumberland County, Tennessee				
Debt Service Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2021				
		Actual	Estimated	Proposed
		FY 22-23	FY 23-24	FY 24-25
Account No.	Description			
Estimated Revenues				
LOCAL TAXES				
40100	County Property Taxes			
40110	Current Property Tax	4,091,542	4,220,612	4,160,086
40120	Trustee's Collection Prior	115,468	130,420	130,420
40130	Clerk & Master Collections	48,480	52,805	52,805
40140	Interest & Penalty	48,269	59,225	59,225
40200	County Local Option Taxes			
40210	Local Option Sales Tax	3,756,919	3,907,188	3,985,332
40266	Litigation Tax-Jail or Workhouse	211,551	209,918	210,298
	Total Local Taxes	8,272,229	8,580,168	8,598,166
OTHER LOCAL REVENUES				
44110	Investment Income	392	0	0
44170	Other Local Revenue	0	0	0
44500	Sale of Property	0	0	0
44170	Miscellaneous Refunds	0	0	0
	Total Other Local Revenues	392	0	0
48000	Other Governments			
48100	Contributions	292,877	0	0
	Total Other Governments	292,877	0	0
OTHER SOURCES				
49800	Transfers In	0	0	0
	TOTAL REVENUES	8,565,498	8,580,168	8,598,166

Debt Service Fund
Fiscal Year 24-25

Estimated Expenditures				
		FY 22-23	FY 23-24	FY 24-25
82100	PRINCIPAL			
82110	General Government			
601	Principal on Bonds	268,460	433,000	433,000
602	Principal on Notes	4,695,527	1,696,486	8,609,046
612	Principal on Other Loans Payable	105,000	105,000	105,000
	Total General Government	5,068,987	2,234,486	9,147,046
82130	Education			
601	Principal on Bonds	704,540	555,000	555,000
602	Principal on Notes	0	0	0
612	Principal on Other Loans Payable	2,040,616	1,833,753	1,835,000
	Total Education	2,745,156	2,388,753	2,390,000
82200	INTEREST			
82210	General Government			
603	Interest on Bonds	13,681	18,386	18,386
604	Interest on Notes	350	441	2,500
613	Interest on Other Loans Payable	245,106	290,748	358,800
	Total General Government	259,137	309,575	379,686
82230	Education			
603	Interest on Bonds	299,879	276,694	276,694
604	Interest on Notes	0	0	0
613	Interest on Other Loans Payable	1,286,219	1,418,912	1,717,500
	Total Education	1,586,098	1,695,606	1,994,194
82300	OTHER DEBT SERVICE			
82310	General Government			
324	Financial Advisory Services	3,500	1,000	4,000
510	Trustee's Commission	125,904	131,000	131,000
605	Underwriter's Discount	0	0	0
606	Other Debt Issuance Charges	0	0	0
699	Other Debt Service	1,491,265	0	0
	Total General Government	1,620,669	132,000	135,000
99000	OTHER USES			
99100	Transfers Out	0	0	0
	Total Transfers Out	0	0	0
	Total Expenditures	11,280,047	6,760,420	14,045,926
	Over/Under(-)	-2,714,549	1,819,748	-5,447,760
	Beginning Fund Balance 07/01	19,726,221	17,011,672	18,831,420
	Ending Fund Balance 06/30	17,011,672	18,831,420	13,383,660

Jule Bryson
CUMBERLAND COUNTY CLERK

1760 South Main Street • Crossville, TN 38555 • (931) 484-6442 • Fax (931) 484-6440

STATE OF TENNESSEE

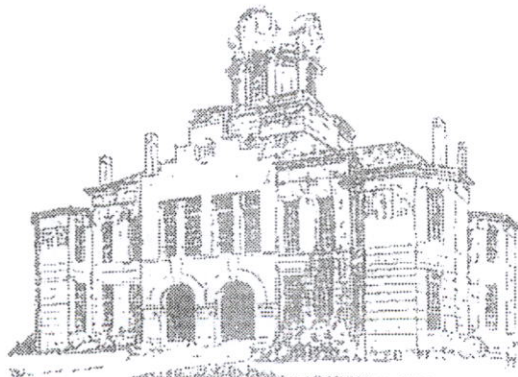
CUMBERLAND COUNTY

I, Jule Bryson, County Clerk of Cumberland County, Tennessee, do hereby certify that the foregoing Resolution 08-05-2024-3, appropriations to non-profit charitable organization of Cumberland County, Tennessee for the year beginning July 1, 2024 and ending June 30, 2025, which appears in Quarterly Minutes Book Number 67, is a full, true, and perfect copy of same as appears on record now on file in my office.

Witness my hand and official seal at office in Crossville, Tennessee, this 5th day of August 2024.

[Redacted Signature]

Jule Bryson
Cumberland County Clerk



Cumberland County, Tennessee
Schedule of Debt Payments FY 24-25

Instrument	Name		Authorized	Outstanding 6/30/2023	Payment Fund	Principal	Interest	Total	Budget Code
Bonds & Other Loans Payable									
	General Government:								
	VII-B-2 Library/Comm System	.24.26%	8,160,000	5,875,000	General Debt Service	105,000	352,500	457,500	P:82110-612 I:82210-613
	G. O Refunding Series 2021*		3,029,000	1,730,000	General Debt Service	433,000	14,705	447,705	P:82110-601 I:82210-603
	Capital Outlay Note 2023		8,609,046	-	General Debt Service	5,609,046	2,500	8,611,546	P:82110-602 I:82210-604
	Sub Total - General		19,798,046	7,605,000		9,147,046	369,705	9,516,751	
	Education:								
	VII-B-2 School	.75.74%	20,140,000	18,345,000	General Debt Service	890,000	1,100,700	1,990,700	P:82130-612 I:82230-613
	E-3-A School		20,615,000	3,345,000	General Debt Service	1,050,000	200,700	1,250,700	P:82130-612 I:82230-613
	VII-F-1 School		5,100,000	5,100,000	General Debt Service	-	306,000	306,000	P:82130-612 I:82230-613
	Series 2017 Bond		8,000,000	5,505,000	General Debt Service	355,000	162,763	517,763	P:82130-601 I:82230-603
	Series 2018 Bond		4,625,000	3,295,000	General Debt Service	215,000	99,194	314,194	P:82130-601 I:82230-603
	Sub Total - Education		58,480,000	35,590,000		2,510,000	1,869,357	4,379,357	
	Total Bonds & Other Loans Payable		78,278,046	43,195,000		11,657,046	2,239,062	13,896,108	